

SOUTHERN TEXTILE BULLETIN

VOL. VI

CHARLOTTE, N. C., OCTOBER 23, 1913

NUMBER 8

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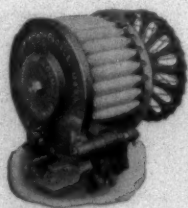
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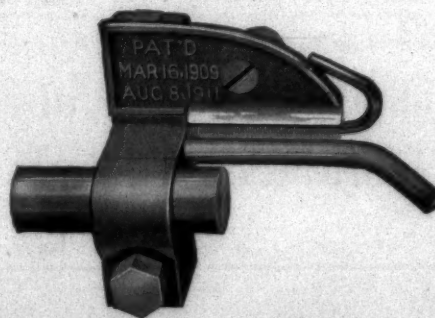


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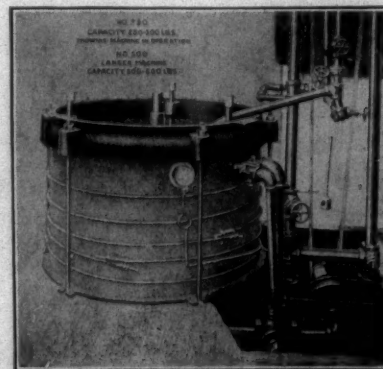
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SOUTHERN TEXTILE BULLETIN

VOL 6

CHARLOTTE, N. C., OCTOBER 23, 1913

NUMBER 8

Methods of Cost Accounting

Clinton H. Scoville before National Association of Cotton Manufacturers

Accounting serves a business in two general ways. It must necessarily record transactions with outsiders, customers and creditors, and if it is a large corporation with many stockholders, there is a similar obligation to keep exact record of capital transactions. But an industrial enterprizes that aspires to really modern management has just as much need for accounting and closely related production records on the internal aspects of the busi-

ness. In the manufacture of textiles, adequate internal accounting is of the utmost importance.

Many textile mills still have an accounting practice that operates on the principle of an old-fashioned "merchandise account"; that is, there is an inventory or stock-taking at the beginning of a fiscal period, purchases and operating costs are charged and the sales credited during the period, and only the taking of another inventory reveals in any conclusive or accurate way the profits which the business has earned. By contrast with such a practice, modern industrial accounting records the transfer of values from the inventory of raw material, combined with labor and overhead expense or burden, through what is commonly called "work-in-process" to an inventory account for finishing goods, and finally to cost of sales; all with ap-

propriate subdivisions, to make this kind of a record easy to keep, and as useful as possible to the operating officials of the mills.

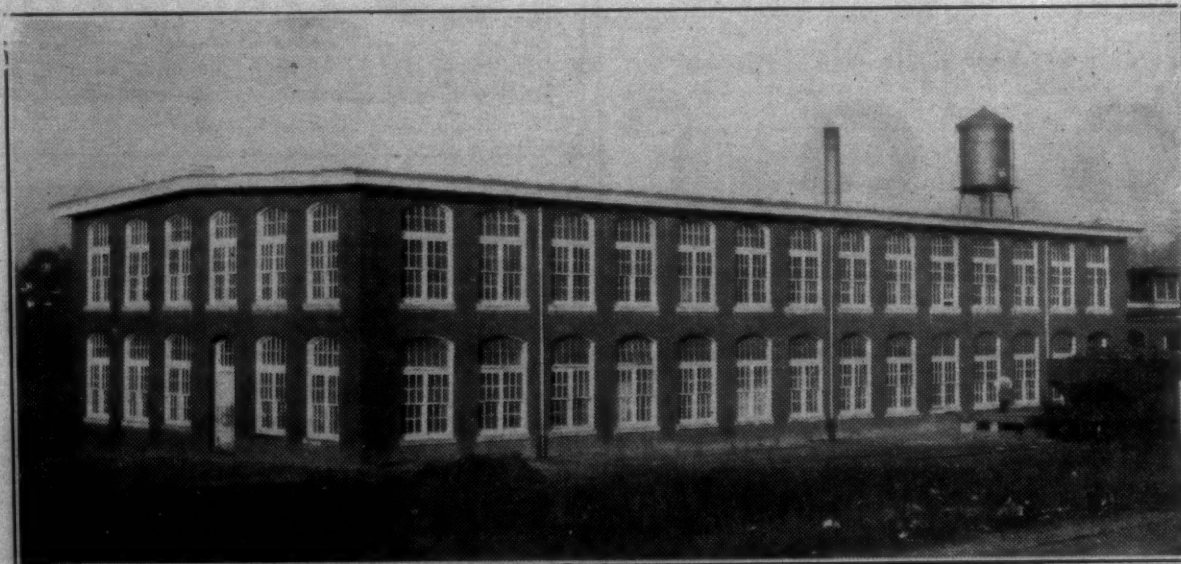
The things of primary importance are adequate stock records, the accurate distribution of expense, and cost accounting that includes all the elements of costs and may be provided with the bookkeeping at the close of the year.

Accounting Structure and Organization.

in the business. Many textile mills work on a wrong principle in handling their accounts for plant and equipment. In times of prosperity the values of the plant are written down, or important additions are made without any corresponding increase in the book values. This may be conservative but it is wrong in principle and often bad policy, as many a management has learned when it became desirable to make a favorable

be credited with the cost of anything that is actually sold or dismantled. At the same time there should be a charge against profits and a credit to one or more appropriate reserve accounts to take care of the deterioration which the asset necessarily undergoes.

Proper accounting for raw materials, work-in-process and finished product is sometimes a difficult matter, for it necessarily has the two elements of inventory values



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It therefore follows that the accounting structure should to some extent parallel the mill organization; that is, the material used, the labor and expense in the different departments, and the production should be so reported that it will appear regularly whether the policies of the management are being carried out by the superintendent and overseers, and just how much has or has not been accomplished by the head of each department. Proper reports should relieve the mill manager of details, and at the same time so visualize conditions that his personal effort may be felt when necessary.

Asset Account Shows How Amount Is Invested.

In the first place, the accounts should show definitely at all times what the proprietors have invest-

showing of plant values in connection with the issue of new stock or bonds. It is furthermore true that unless some accurate account is kept of plant values, the management does not know how much plant or equipment is devoted to a particular department and therefore what the real costs of manufacturing are.

On the other hand, if the business is not prosperous frequently no provision of any kind is made for depreciation, although it must be admitted that buildings and equipment deteriorate.

How to Handle Depreciation.

And just a word about the way in which to handle depreciation. It is altogether better that an asset account should start with the cost of the property, should be charged with all the additions and should

and manufacturing costs. Some plan should be in force to record the transfer of raw material, with labor and overhead expense, to the account which represents work in process, and a record should be made of the finished product which comes out of that account, and is either put into finished stock or charged directly to an account representing cost of sales.

In addition to the assets which I have already described, there should be ledger accounts for cash, accounts receivable, investments (if there be any), and such items as prepaid taxes and insurance.

Two Classes of Liabilities.

The other balance sheet accounts are for liabilities, divided into two classes, external liabilities such as accounts payable and notes payable, and those other accounts with credit balances, for reserves and

(Continued on Page 9.)

Egyptian Cotton in the Southwest

Carl S. Schofield before National Cotton Manufacturers Association

The necessity of using for the construction of homes and other buildings, for their furnishings, and especially for clothing, materials which are readily combustible, has made the fire hazard one of the omnipresent problems of life and affairs from the earliest records; and in later days, the application of chemistry in the processes of permanently rendering such materials incombustible and resistant to fire is one of the problems whose interest has been only equaled by the difficulty of its accomplishment.

Ordinary Methods.

It has long been recognized that impregnation with certain salts very much reduces, and, indeed, may entirely destroy the liability of cotton goods to inflame and, of these fireproofing agents, I may perhaps be allowed to refer to a few only of the better known and more efficient. If a garment, after washing in the ordinary way, is rinsed in a solution containing alum or is starched with a starch containing a proportion of alum, the material after drying, shows a marked reluctance to ignite, but this treatment has many drawbacks. In the first place it makes the material very rusty; and, secondly, the fireproofing is only of a temporary nature since it is at once removed by contact with water and the process must, therefore, be repeated every time the goods are washed. Another solution which has been strongly recommended for the same purpose is made up with 3 parts of ammonium phosphate, 2 parts of ammonium chloride, and 1 part of ammonium sulphate in about 40 parts of water. If the material, after washing, is impregnated with this solution and dried, or if it is starched with starch made with the solution, instead of with water, the dry material ignites with difficulty; and, as it does not dust and is not prejudicially affected in any other way, this process, has been used with advantage not only in connection with wearing material, but also for the fireproofing of lace curtains and other inflammable decorations. But in this case, also, the fireproofing agents employed are all soluble in water, and one washing is sufficient to remove them entirely, leaving the goods at least as inflammable as before. The process must, therefore, be repeated every time the goods are washed and this means expense which, in the long run, becomes considerable.

Will Not Stand Washing.

But a much more serious drawback to processes of this kind is trouble they entail; since, in order to fireproof the garment the washerwoman must have alongside the ordinary washtub a second tub containing the fireproofing solution and this complication, added to the expense of the salts, has been shown to be so serious that pro-

cesses of this kind are quite impracticable, especially in the homes of the poor. Again, unless the materials or garments, after washing, have been dried before immersion in the fireproofing solution this solution cannot be kept uniform since each garment being wet when put in, it leaves the solution weaker than before, and therefore of less protective value. To dry each garment between the washing and the fireproofing entails so much trouble and labor and expenses that it would obviously prevent any general adoption of the practice. Although the substances I have mentioned, and the salts of ammonium in particular, possess in a high degree the property of rendering material fireproof, there is one substance which confers the property of resisting fire to cotton goods in such a remarkable degree that it has long attracted attention and must be specially mentioned, and that is sodium tungstate.

A piece of muslin soaked in a weak solution of sodium tungstate and then dried is practically non-inflammable; but, unfortunately, salt is again so excessively soluble in water that a mere rinsing in clean water is sufficient to remove it completely, and the fireproofing is lost. And this applies not only to sodium tungstate, but also to all the other salts, which have, from time to time, been recommended for fireproofing purposes; the result is not permanent because the proofing is at once removed when the goods are washed in the ordinary way.

The Problem Involved.

The problem on which I was engaged for several years and which has now been successfully solved in a very simple manner, was that of attempting to discover some process, which not only made the goods non-inflammable, but also permanently non-inflammable, and for its object the design and installation of the researches on this subject were originally started in connection with flannelette, a material very largely and widely used for clothing, especially by the poorer classes, and one of the most, if not the most, inflammable of all cotton goods.

Flannelette is indeed little, if at all, inferior to flannel as a non-conducting material. But it was not long before its increasing use showed unmistakably that it has one terrible drawback—the nap, which is its peculiar feature, makes it highly inflammable and much more so than the calico from which it was manufactured. The difference in this inflammability of calico and flannelette can be easily demonstrated by applying a light to strips of each, when it will be seen that while calico burns in the ordinary way, in the case of flannelette the flame flashes over the whole surface of the fluffy cotton layer and travels with extraordinary rapidity.

It is, of course, this property which makes flannelette one of the most dangerous of materials for clothing purposes. That the problem of rendering flannelette inflammable is a difficult one from many points of view will be readily understood if I briefly state the conditions which had to be kept constantly in mind while the experiments were being carried on. A process to be successful must, in the first place, not damage the feel or durability of the cloth or cause it to go damp as so many chemicals do, and it must not make it dusty. It must not affect the colors or the design woven into the cloth or dyed or printed upon it; nothing (such as arsenic antimony or lead) of a poisonous nature or in any way deleterious to the skin may be used, and the fireproofing must be permanent; that is to say, it must not be removed, even in the case of a garment which may possibly be washed 50 times or more. Furthermore, in order that it may have a wide application, the process must be cheap. What was really to be aimed at was to treat the flannelette in such a way that it acquired practically the properties of wool, which, for all ordinary purposes, may be taken as the standard of a safe material.

Enormous Labor Involved.

Some idea of the difficulty of the subject will be gathered when I say that Samuel Bradbury, who so ably assisted me in the work and has kept a record of each experiment, tells me that upward of 10,000 separate burning tests were made before the solution of the problem was reached. Besides these, a great number of further experiments have since been made to see whether an even cheaper process than that which has now been in commercial use for nearly 10 years could be discovered.

Prof. Perkins then described experiments with a large number of salts that proved failures, but he finally began to secure flattering results with sodium stannate. The fabric, after being treated with sodium stannate, was, in the earlier of these experiments, passed through a fixing bath containing stannous chloride. A very permanent fireproofing was again obtained, but the stannous chloride being a reducing agent, tended to destroy or affect the colors of the material, and the process would, therefore, be generally applicable only to white cloth.

An excellent fire proofing was again obtained, for not only did the material show very little tendency to inflame, after it had been washed several times with soap and water, but it had also in such other respects as appearance and feel almost ideal properties, the only objectionable feature being a slight tendency to dust on rubbing and shaking. Now, in this particular experiment, in which sodium stan-

nate and stannic chloride had been employed together, the substance which must have been produced in the fiber, and to which the fireproofing must, therefore, have been due, in stannic oxide, and it seemed clear that this oxide or its hydrate must have some remarkable power of combining with, or attaching itself to, the fiber which enables it to resist removal by washing and rubbing.

But this process still left something to be desired on the score of economy. A certain amount of the tin was undoubtedly wasted; for, in addition to that lost through a portion of the stannate being left unfixed, it was noticed that a considerable amount of the tin oxide which was formed by the action of the alkali of the stannate on the stannic chloride was not permanently fixed in the fibers of the material, and was, therefore, removed during the subsequent washing. Tin is so expensive that, in a process to be commercially successful, this loss must obviously be avoided.

There are many ways in which stannic oxide may be precipitated from sodium stannate; and one of these, commonly used in ordinary analytical chemistry, consists in adding certain soluble salts, such as sodium sulphate or ammonium nitrate, to the solution of the stannate, when the whole of the tin is precipitated as oxide or hydrate. In order to find out whether some process of this kind would precipitate this oxide in such a condition that it would remain permanently fixed in the fiber, a number of pieces of flannelette were soaked in sodium stannate and, after thoroughly drying, separately passed through various solutions containing sodium or ammonium salts at the ordinary temperature and at temperatures up to the boiling point. Although, as was to be expected, the results were not uniformly good, a certain degree of permanent fireproofing was always achieved, and consequently the matter was systematically followed up with the result that a process was gradually evolved, which yielded material possessing quite remarkable properties. The process is briefly this:

The flannelette (or other material) is run through a solution of sodium stannate of approximately 45 degrees Tw. in such a manner that it becomes thoroughly impregnated. It is then squeezed, to remove the excess of the solution, passed over heated copper drums, in order to thoroughly dry, after which it is run through a solution of ammonium sulphate of about 15 degrees Tw. and again squeezed and dried.

Apart from the precipitated stannic oxide, the material now contains sodium sulphate and this is removed by passage through water; the material is then dried and

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subjected to the ordinary processes of finishing. A long series of trials, carried out under the most stringent conditions, have conclusively proved that material subjected to this process is permanently fireproofed. No amount of washing with hot soap and water will remove the fireproofing agent; or in other words, the property of resisting flame lasts as long as the material itself lasts. This extraordinary property of resisting soap and water seems to me to indicate that the oxide of tin is not present merely as an insoluble precipitate in the cloth, but must have entered into some actual combination with the fiber, yielding a compound which is not broken down by the action of the weak alkali of the soap. But a matter of hardly less importance from the practical point of view is that the material is not only permanently fireproofed by the process I have just described, but it also retains and acquires properties which make it as perfect a material in all other respects as could be desired. In the first place, the treatment has no effect on the delicate colors which are now so generally employed in connection with the manufacture of flannelette and other cotton goods, and very careful experiments have demonstrated the fact that the insoluble tin compound in the fiber has not the slightest deleterious action on the most delicate skin. In addition, the presence of the tin compound in the pores gives the cloth a softer and fuller feel than that of the

original flannelette.

A series of tests made by the Manchester Chamber of Commerce proved that the tensile strength of flannelette is increased nearly 20 per cent as the result of the introduction of the tin compound into the fiber.

Further and very exhaustive tests made at the Municipal School of Technology, Manchester, on a machine specially designed for testing the wearing properties of fabrics, showed an even greater gain in durability in the case of fireproofed flannelette.

Cotton Goods Trade.

The three publications below noted present a study of the cotton goods trade of every country in South America, also Jamaica and Porto Rico. The investigation in each country was along the same lines, but with special attention to conditions peculiar to the various countries, such as, for example, a detailed discussion of the various trade routes into Bolivia, which has no seaport.

Cotton Goods in Latin America—Part II, Brazil, Colombia and Venezuela, by W. A. Graham Clark. Special agents series No. 36; 1910. Contains first a summary statement of the general trade conditions and relation of the cotton goods trade to the country's general commerce; cotton growing; cotton factories; cottonseed oil mills; construction in the Manaos and Para districts of Brazil; requirements of the market

as to construction, width, cut, design, etc., of cotton cloths; shipping facilities; finances and banking; customs tariff; credits; packing. In the chapter on Brazil notes are also given on the jute and linen industries and special attention is devoted to cotton growing in that country. Price, 10 cents.

Cotton Goods in Latin America—Part III, Argentina, Uruguay, and Paraguay, by W. A. Graham Clark. Special agents series No. 40; 1910. Similar in form and subject matter to Part II. Price, 5 cents.

Cotton Goods in Latin America—Part IV, Chile, Bolivia, Peru, Ecuador, Jamaica, and Porto Rico, by W. A. Graham Clark. Special agents series No. 44; 1911. Similar in subject matters to Nos. 36 and 40. Special attention given to shipping and ports in Chile; trade routes into Bolivia; cotton growing and manufacturing in Peru; packing for west coast ports. Price, 10 cents.

Copies of these reports can be obtained at prices mentioned from Department of Commerce, Washington, D. C.

One Cause of Bad Ring Spinning.

On all ring frames spinning filling yarn, it is necessary to have a quick motion of the traverse one way. Most practical mill men know that the traverse should make its quickest travel upward to have good spinning, however, in some mills I find the spinner careless enough to have the traverser make its quickest travel downward. It soon out the above.

It should be clear to every person in charge of ring spinning that when the rail makes its quickest travel downward, it has a tendency of pulling the yarn from the drawing rolls, which it does, especially at the beginning of the set, when the distance from the traveler to the bite of the drawing rolls is longest.

On the other hand, by having the rail make its quickest travel upward, the traveler or rail meets the yarn coming from the drawing rolls. The difference in the two motions should clearly be seen.

Again, when the rail makes its quickest travel downward, it, of course, gives the traveler a sudden pull, and this causes the travelers to dig into the rings which makes them wear waves in a short time. The greatest attention should be paid to the speed of the ring rail when spinning filling yarn, because the rail should be made to travel only fast enough to cover the bobbin with coils so that each coil will touch. In such a case, the rail would move more slowly in both directions, which would not only aid the running of the work but much more does not require an expert to re-yarn would be added to the bobbin which greatly increases the weaving production.—Canadian Textile Journal.

"Did you kill the moths with the moth balls I recommended?" asked the druggist.

"No, I didn't!" said the customer truculently; "I sat up all night and didn't hit a single moth."

Methods of Cost Accounting

(Continued from Page 3)

for capital stock, which are sometimes regarded as the liability of the business to its owners.

Establishing a New Industry.

When a new industry is to be established, the directors first buy a parcel of land suitable for the location of the proposed textile mill. If the purchase price is \$100,000 the new enterprise has at once absorbed capital that should earn about \$5,000 to the ordinary prudent investor, who takes no manufacturing or trading risks. A site as costly as this is probably situated in or near a city, so that it will be subject to taxes of \$1,200 or \$1,500.

Mill buildings are next erected at a cost, let us say, of \$400,000 more. This outlay of capital, like the investment in land, involves an annual interest charge (of some \$20,000) and under our present laws an annual penalty of some thousands of dollars more for taxes. But, unlike land, the buildings will require constant repairs; even then they are subject to a slow but certain deterioration and obsolescence that must be met as a charge for depreciation. To protect the investment, the owners must pay insurance and provide watchmen. To make the building usable, it must be heated and lighted, supplied with water and fresh air, and regularly cleaned. The striking thing about these charges is that they all go on without any abatement, unless the mill is shut down, dark and cold, and even then the principal charges—interest, taxes, insurance, repairs and depreciation—abate scarcely at all.

All of this expense has been incurred by the management to provide suitable areas for the intended manufacturing process. If there are five or six subdivisions, each one may make an entire small building, or all or part of a floor in a larger building. Whatever the details, each department (if we may use that overworked word) uses so many hundred square feet of floor space and must carry its proportionate share of the land and building charges already described.

Manufacturing Burden.

Within a department there may be one or more production centers, corresponding to operations, such as carding, spinning, quilling, warping, or different groups of looms, if the mill has different sizes or different makes. The equipment in each production center represents an investment of capital; requires the payment of taxes and insurance; it suffers depreciation (even more rapid than the building) and it incurs charges for power, repairs, such indirect items as superintendence, inspection and helpers' services. If the mill shuts down, the power may be shut off and the overseers and second hands dismissed; but so long as it runs, however short handed, or however inefficient, these charges do not change materially; and the fundamentals of interest, taxes, insurance, etc. (with the possible exception of repairs), are not one whit less.

This great accumulation of burden represents manufacturing capacity. Each department, or if the calculation is carried to details, each dressing wheel or loom, has a known annual burden. Its cost per hour is determined by dividing the total burden by the hours in the working schedule, and the shorter the schedule, the greater the cost.

What Constitutes An Adequate Cost Practice.

An adequate cost accounting practice must follow the goods with as much precision as possible, accumulating data as the work-in-process moves from department to department, and concluding with a cost of finished cloth made up in detail of the costs of the successive operations through which the product has come.

The difficult part of cost accounting is to get a correct distribution and application of overhead expense or burden. Very few mills have calculated the burden element in cost with any degree of precision. The distribution of burden to departments and its application to product as a percentage of direct labor is open to so many serious objections that it should never be used except for charges small in total and difficult to dispose of in any other way. Under some circumstances, a distribution of burden on the so-called "man-hour" basis is more satisfactory, but neither of these long-familiar methods is to be compared for accuracy and precision with a logical method of burden distribution which is based as nearly as possible on the actual facts of production.

Correct Burden Distribution.

A textile mill presents striking opportunities for the correct application of burden according to two plans that meet this test in every way. Weaving labor, for example, is usually paid for at piece rates, and the corresponding burden, properly understood, is a rate for the loom, just as definite and just as easily charged to cost as the labor of weaving. A machine rate, correctly calculated, has the characteristics of a royalty charge, such as a shoe manufacturer pays on leased machinery.

Some textile processes, however, cannot be handled in this way. Dyeing, for example, is almost uniformly paid for as day labor. The employees often divide their time in too much detail to be made a matter of record; and the dyehouse burden, although clearly identified as belonging to this department, cannot be applied to the individual fabric any more easily than the dyehouse labor. Under such conditions the burden and labor are merged into a "process rate" charged to the manufactured product on the basis of unit costs.

Precision methods in cost accounting are important to owners and managers, not only to determine the cost of production, but also to measure operating results. Cost data, in fact, are frequently most significant when considered with reference to the work done, that is, as a measure of results from manufacturing operations.

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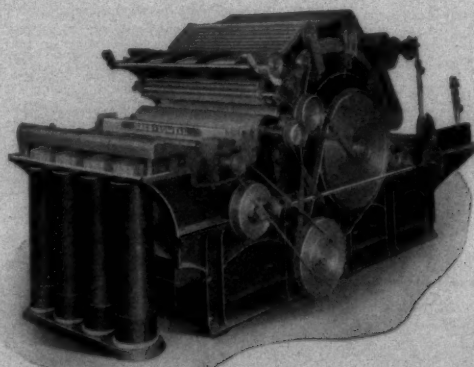
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SACO-LOWELL SHOPS**TEXTILE MACHINERY****COMPLETE WASTE REWORKING PLANTS**

FOUR COILER WASTE CARD

WRITE FOR INFORMATION

ROGERS W. DAVIS, SOUTHERN AGENT**CHARLOTTE, N. C.**

The right kind of a cost practice is much more than a bookkeeper's history of something that happened "last six months." It should be combined effectively with production records so that the management gets the statistics of production and the significant account at the same time. The ideal method is to compare results actually secured from week to week with a carefully determined standard.

Every manufacturer has in mind more or less definite labor standards—how many yards, pounds or pieces his operatives should complete in a given time. When such standards have been carefully established, they may be used not only as a guide to productive efficiency, but the cost accounting may be reduced to such totals by classes, as will prove from time to time that the normal or standard costs are realized in actual operation.

For most textile mills it would be a great step forward to consider standards of output not merely in terms of labor cost, but rather in terms of inclusive cost. Burden is frequently more costly than labor, and even when they are of only equal importance, a 5 per cent gain or loss in efficiency means twice as much in dollars and cents, if the reckoning is made including burden. Many manufacturers are now half-hearted in their critical inspection of operating efficiency because the manufacturing statistics that come to the manager's desk usually fail to measure the loss or gain accurately. They are thus regarded as indicating only a tendency, to be encouraged or corrected, rather than definite failure or success in utilizing manufacturing resources worth so many dollars per day.

Measuring Loss From Idle Equipment.

It is essential to distinguish clearly between losses or gains on fabrics actually made and sold, and losses due to slack production or inefficient use of equipment. It must be borne in mind that the finished product of a textile mill has absorbed only the burden of the equipment actually used in its manufacture. It has not absorbed the burden of unused equipment or idle machinery. If the mill is equipped to do its own spinning, and the management decides to purchase yarn, the idle spinning frames have contributed nothing to the product. It is obviously unfair to charge into the cost of goods the burden charges on the dyeing department when the goods are not dyed.

The burden on idle machinery is no more a part of the cost of manufacture (unless due to enforced seasonal variations) than the burden on a mill owned by another corporation. When there is a proper distribution and application of expense burden, only the burden is charged to cost which represents the equipment utilized in manufacture, and burden not applied remains as a balance to be charged direct to the loss and gain account at the end of a month, six months or a year.

When a cost accounting practice is maintained that distinguishes material and labor (which vary almost directly with the volume), and overhead charges or burden, the mill management can see exactly in times of slack production at what price they can take any line that is offered and get something to carry the burden of the mill, in addition to the direct cost of labor and material.

Cost and Production Burden.

Whatever the effect on sales policy, good cost accounting, including correct burden distribution, is a matter of enduring importance from the point of view of manufacturing. Changes in volume may completely obscure gains or losses in efficiency and render comparative costs of similar fabrics impossible from season to season, solely because of the variations in the amount of business done. Exact costs comparable under all conditions, are not to be secured unless the burden charged to production is only that pertaining to the equipment that is actually at work.

Not only is it important that unearned burden should be carefully kept out of costs, but it is, in itself, a measure in dollars and cents of an important kind of inefficiency. For any management to know how much is lost in each department through idle machinery or wasted capacity may be more important than the exact knowledge of inclusive costs already discussed. There is great virtue in any plan that not only permits but enforces a constant measuring of results.

Accounting and Co-operation.

Good accounting is helpful to the sales policy of the business in two other important respects. Textile mills that are not making an absolutely standard product must plan selling campaigns in co-operation with the selling house, or on the advice of their own selling organization with the idea that a product made at a calculated cost may be sold on prices and terms that may be forecasted with more or less accuracy. Under such conditions, it is of the utmost importance to remove all occasion for dispute between the mill and the selling organization as to the responsibility for the success or failure of such a plan, and what is more important, to fix definitely the responsibility for any failure that there may be to realize expectations. This highly important result may be secured by an accounting device which gives the mill definite credit for its own performance, credits the selling house for the net results of actual sales, and also charges against it any losses which result from failure to realize nominal prices.

Proper methods of mill accounting, including an accurate calculation of costs, are of great benefit to the selling organization, in a way that is too little considered by most manufacturers. This is specially true of textiles generally sold under strictly competitive conditions, and on relatively small margins of profit. When the mill management has detailed costs, they can know the margin of profit between sales

and manufacturing cost on each class or grade of product. The results will then be shown, not only as a total gain or loss on sales, for the season, but as an analysis of operating results on which the management can select with certainty the more profitable products. Detailed costs are indispensable for accurate estimates on new lines of goods so that the management may avoid the mistake of taking on styles or lines that will not pay a profit.

When a mill is selling a variety of product at various margin of profit, it is not merely the amount that a salesman sells, but rather the amount of profit on his sales which is really important to his employers. It must be borne in mind that costs calculated as here described are inclusive costs. To sell at any margin above these figures is to make a real profit, in addition to fair interest on the investment, which is already included in the costs. The standard is set automatically. Every sale is above or below the point of profits.

Every business requires some kind of accounts and it necessarily gets some kind of management. Management may justly claim to be scientific if it gathers facts diligently. If we use term in a technical sense, scientific management stands for a painstaking, detailed examination of working methods in industry, both men and equipment. In many cases this implies time studies and motion studies, and an examination of the reasonable working capacity of employees under the proper conditions.

Average Yarn Count.

The method of determining the average count under the cotton schedule is a matter of great interest to members of the trade in the administration of the new tariff. The following definition and basis for calculation, it is reliably reported, will probably be the one to be followed at the different ports of entry:

The number of yarn is the English number. The count of threads will be made as formerly, except that, as provided in the law, all plied yarns or threads shall be separated into singles and the count taken of the total singles; the weight shall be taken after excessive sizing of the fabric is removed by boiling or other suitable process, and after drying, and shall be the weight of a piece sufficiently large to cover the repeats of the pattern or of the whole piece, if no excessive sizing be present.

The average number may be found without unraveling the fabric, and is the quotient of the division of the total thread length by the weight, in the proportion of 840 yards of yarn equaling one pound of 7,000 grains, or one yard of yarn

Seven thousand divided by the weight to a number one yarn.

equaling 8.33 grains, which is equivalent square yards per pound equals the number in the calculation: Divide the thread count per square inch by the weight in grains of one three-hundredth of a square yard; the quotient is the average number.—Fiber and Fabric.

SPINNING RINGS Best Quality

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Torrington, Connecticut

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YOU KNOW WHY RAWHIDE PICKERS Should have *Only* the BEST RAW- HIDE QUALITY

We are confident that no better hides are used for rawhide loom pickers anywhere in the world than the hides of which our pickers are made. We have absolutely the first selection from the stock of one of the leading curers of the world and know that the hides which we receive are always as good as it is possible to procure. The hide quality of our pickers can not be surpassed.



GARLAND MFG CO
Saco, Maine

Permanent Fireproofing of Cotton Fabrics

Wm. F. Perkin before National Cotton Manufacturers Association

Since 1902 the Bureau of Plant Industry has been experimenting with Egyptian cotton in the irrigated sections of the Southwest. At the close of the season of 1911 these experiments had reached a stage which seemed to justify the trial of this crop on a small scale by farmers in the Salt River Valley in Arizona and Imperial County, Cal.

In the spring of 1912, a supply of seed was distributed by the Department of Agriculture for planting by a number of farmers. Most of the seed so distributed was of the Yuma variety, a new type, developed in Arizona as a result of careful selection which had been carried on for several seasons. The investigations and experiments made in connection with the breeding and acclimatization have been reported in numerous publications of the Bureau of Plant Industry. The seed distributed in 1912 was entirely free from contamination with the degenerate type known as Hindi cotton, which infests practically all of the cotton grown in Egypt. This seed was distributed to about seventy-five farmers and about 530 acres were planted in the spring of 1912.

Acreage and Yield.

Owing to various causes, a portion of the acreage planted to Egyptian cotton failed to produce a crop. Among these causes was the lack of irrigation water for some of the fields, while the soil in other fields was too salty, and in one section high ground water, resulting from a flood in the Colorado river, killed the crop in midsummer. About 480 acres came through the season to harvest. From this acreage 375 bales of about 500 pounds each were finally picked and ginned.

The yields from different fields varied greatly. Many of the farmers who planted cotton were not familiar with the requirements of the crop, and some fields were given very little attention after planting. The average yield of lint per acre, determined from the total quantity of lint known to have been picked and baled and the total number of acres upon which this cotton was

produced, was approximately 400 pounds. The acreage upon which this computation is based included, however, much land on which the crop was very light.

The yields of cotton vary from slightly less than one bale per acre to nearly 1 1/2 bales per acre. While these yields were much above the average for the entire acreage devoted to the crop, they are sufficient in number to indicate what may be expected by the better farmers on rich land which had previously produced alfalfa, as was the case with most of the yields reported upon.

The yields from fields in the Imperial Valley range much lower than those from the Salt River Valley. The lower yields were due chiefly to the less careful preparation of the land and handling of the crop by farmers in the Imperial Valley rather than to any essential difference in natural conditions. This is proved by the fact that some of the boys mentioned obtained yields from their half-acre fields approximating Salt River Valley figures.

The results of the past summer indicate in a very striking manner the importance of thorough preparation of the land before planting and the need of careful attention to the proper cultivation, irrigation and thinning of the crop during the early stages of growth in order to secure good yields. It is also clear that while profitable crops of Egyptian cotton may be produced on new land or following grain or a previous crop of cotton, the best results are to be had where cotton follows alfalfa. And, while the evidence is not absolutely conclusive, it seems reasonably certain that cotton should not follow sorghum or milo, which crops appear to have a depressing effect on the following cotton crop.

Character and Value of the Crop.

With but few exceptions, the cotton was picked carefully and the seed cotton as delivered at the gins was clean and free from trash. This made it possible to turn out a high grade of lint. The bales were well packed to a density of from fif-

teen to twenty pounds per cubic foot, and they were well wrapped with burlap bagging. The average tare, including bagging and ties, was about fourteen pounds per bale.

In quality—that is, in length and strength of staple—the crop was very uniform and satisfactory. Some of the lint stapled only 1 3/8 inches, but the bulk of it was full 1 7/16 inches long and some was slightly over 1 1/2 inches long. While the entire crop has not yet been sold, the prices for the sales so far reported have been approximately 21 cents per pound, net weight, delivered on the cars at the shipping point. These prices are said to have been based on the sale of the crop at 23 cents per pound at New England points, the margin of 2 cents being required to pay the charges for freight, brokerage and other marketing expenses.

A small portion of the cotton was of low grade, due to careless picking, or was of comparatively poor quality, due to bad conditions in the fields. This cotton brought a somewhat lower price. The crop from some fields had to be shipped to assembling points to be made up into carload lots, which increased the cost of transportation. However, the bulk of the crop has brought about 21 cents per pound at this shipping point, which, considering the yields previously mentioned, is a satisfactory return. In a few cases the grower sold his crop in the seed; that is, unginned. In this condition it brought 4 3/4 cents, and 5 cents per pound, and at this price the purchaser was able to pay the cost of ginning and baling and to sell the fiber at 21 cents with a safe margin of profit.

From the results of the ginning records made during the season it appears that a little less than 1,800 pounds of seed cotton of the Yuma variety may be expected to give a 500-pound bale of fibre. There have been marked variations in this respect. The observed range of percentage in fibre from seed cotton has been from 25.2 per cent to 31.7 per cent, with an average of about 28 per cent for the entire crop.

The cost of producing Egyptian

Cost of Production.

cotton, exclusive of harvesting the crop, varied between wide limits. It has been possible in a few cases to ascertain the cost of production; that is the cost of labor and irrigation water, but not including interest on the land investment. On the larger fields, where teams and machinery could be used to advantage, this cost, exclusive of picking, ginning and baling, ranged from \$11 to \$16 per acre. One of the important factors in the cost of production was the preparation of the land.

The cost of picking Egyptian cotton was no less variable than the cost of production. On the irrigated land of the Southwest, the cotton plants grow very large, with many branches. When loaded with a heavy crop the plants bend over and become so entangled that it is difficult to get through the field. Where the acreages were small for each family, no cash outlay for the picking was needed.

It was found that good pickers averaged about 100 pounds of seed cotton per day where the crop was good. In several cases good pickers brought in from 125 to 150 pounds per day when conditions were especially favorable. Pickers may be expected to average from 70 to 100 pounds per day throughout the season, and when working at this rate the seed cotton should be delivered very clean and free from trash. On the basis of these results it is estimated that one picker will be required for each two or three acres of cotton. The picking season in 1912 began about the middle of September and closed early in February, 1913, though for the best results it should have closed a month earlier, as the late-picked cotton was generally of poor quality.

The ginning and baling of Egyptian cotton is more expensive than the similar operation for Upland cotton. From the results of last year's experiment it is not possible to estimate with accuracy just what the cost will be when a larger crop is available. The arrangements for ginning the first crop were made more with a view to economy in

(Continued on Page 16)

W. H. BIGELOW

AGENTS FOR

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Tempered and Side Ground Card Clothing

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240 River Street, Greenville, S. C.

127 Central Avenue, Atlanta, Ga.

DISCUSSIONS BY PRACTICAL MEN

Discussion Will Soon Begin.

Only one more issue will appear before we begin the contest for the best practical paper on "Care and Operation of Roving Frames."

While articles that are mailed as late as Nov. 15th will count in the contest we would like to have all writers send in their articles as early as possible.

Up to the present time seven have been received, which are more than we expected at this date.

After every contest we meet men who say that they intended to contribute articles but this time we hope all of them will make their intentions real.

We again call attention to the contest rules which are as follows:

Rules.

After the contest the articles will be printed in book form and two copies given to each one who took part in the contest.

The prize for the best article will be \$10.00 and for the second best

(1). The judges will be seven men actively engaged in cotton manufacturing.

(2). They will be instructed to award the prizes to men who contribute the best practical paper on "Care and Operation of Roving Frames." Roving frames include slubbers, intermediates, speeders and jack frames.

(3). Papers must not be of greater length than three columns.

(4). Papers will be published in the same order received by us and when two papers are of equal merit the one received first will be given the decision.

(5). No paper will be considered in the contest which is received later than November 15th.

(6). Assumed names must be signed to the articles, but the real names must be known to us.

(7). The judges will reserve the right to throw out any article containing sections copied from books or previously written articles on roving frames.

Roller Varnish.

Editor:

Please ask the following question for me and oblige.

Will some good card grinder give me a receipt for making roller varnish. I want a varnish that will last three or four weeks and not become sticky in damp weather. I have several receipts that I have tried and marked "N. G." What I want now is a varnish that has been tried and found to be all right.

Drawing Roll.

What Do YOU Know About Roving Frames?

(including Slubbers, Intermediates, Speeders, and Jack Frames)

Do you know how to adjust all parts of the frames so as to produce good even running roving?

Do You Know How to REMEDY TROUBLES?

Do you know exactly what to do when a roving frame is not doing its work properly? Do you know how to care for roving frames in order to keep them in good condition?

During November, 1913, the Southern Textile Bulletin will run a contest for the BEST PRACTICAL PAPER ON "CARE AND OPERATION OF ROVING FRAMES."

First Prize \$10

Second Prize \$5

We would like to have you contribute an article to this contest.

Southern Textile Bulletin

Charlotte, N. C.

Loom Fixers.

Editor:

When you walk into a weave room and see a loom fixer crawl off the work bench and stretch or gap, you know he has a flag up or he is thirsty. In the former case he is afraid the boss will "jack him up" if he does not get after the job, and in the latter case he is so thirsty that he must have a drink. Nine times out of ten this same fixer will have to search around for his hammer or screwdriver, or some wrench which has become misplaced while he is asleep. After he recovers the missing tools he will saunter down to the flag and try to snatch the loom off the floor in getting the flag off, and try to knock the bottom out of the quill can with the flag quills. By this time he is good and mad. And why is he mad? Just because he had to get up, and he blames the weaver for flagging him, even if he finds a picker stick broken, a cam point off, or the picker worn out. If he finds nothing out or broken, he will get madder still, and stare at the weaver. He is so mad that he must do something and the chances are that he will snatch and fly at the shuttle boxes, or put on more power unless he finds the picker stick up against the bumper or the lug down on the heel bolt. He is so mad that he cannot take time to examine the loom and locate the trouble. After changing a few adjustments he cools off somewhat. He then tries the loom and finds it will not run, then he tries

to locate the trouble.

I have seen fixers act as badly or worse and still retain their jobs, and when I see such men on the job for any length of time, I know the foreman was the same sort before he was promoted. This goes to say that the quality of cloth and the production is never looked after and that pay day is the only thing of interest to them.

Such fixers are dear at any price and should not be allowed in the room even if they would work for accommodation. Such a fixer will embarrass the weavers and cause them to become careless and indifferent, they will not flag him unless a loom is almost down, or will not run at all. Sometimes a weaver will flag such a fixer just to see him rave, and all the weavers around will join in the fun. You will never see a good fixer slouching around his work bench or away from his job, unless he has business away. He is interested in his job and wants to jam up all the time, and wants his weavers to notify him when there is anything wrong with any of the looms in his section. He will see that the weavers get all the cloth from his section that is possible to be made. He will lend his assistance to his weavers when he is not otherwise engaged. He will go over the looms when the warps are out and see that the harness is set properly, and not down on the race plate, that they are level, and not opening so wide that the harness twine too tight. This is the cause of a lot of

poor weaving.

A good weaver will stay among his looms and look for something that needs attention, and by so doing he will not be in the woods with all his flags up. When the weavers see their fixer work this way they get down after it and keep the job in first class shape by notifying the fixer when something goes wrong with their looms. They will get production and quality or get off this section for they know what the fixer is after and is going to have. The men who do the fixing are the backbone of the weave room and competent men are the best investment that the mills can make and I can prove it. Take the cloth from the grouchy fixer and compare it with the good fixer's production and inspect the cloth from each man's section. I am confident that you will agree with me.

I was talking to an old superintendent the other day and he said: "Speaking of loom fixers, do you know that I can't get the quality of young men to learn fixing that I used to. Why is this so?"

Here is the cause of the mad, solvently, sleepy fixers who are not fit to be in any mill. The mills are nearly all paying their weavers more than their fixers, and the foreman can not induce bright young men of mechanical mind to take the job of learning to fix looms.

The fixer has to learn more to master the loom, than the machinist has to learn to master the machine trade, for the simple reason that the loom is the most complicated and the hardest machine about the mill to master, the engine not excepted. The fixer has five times more adjustments to make on the loom than on any other machine around the mill. As there is no set rule for the fixer to work by, he has to be governed by the conditions as he finds them, and the particular kind of goods he has on the looms. It takes more time for the fixer to master the loom than it does for the machinist to master his trade and it takes more mechanical skill to overcome all the different variations the fixer encounters.

A great many of us never give the good fixer credit for his good work until we lose him, and get a poor one on the job. Then we wake up and find the production going down, the seconds increasing and the weavers quitting or asking for another stand of looms.

Do not wait for the flag.

Ted.

No Necessity For Language.

"Does the baby talk yet?" asked a friend of the family of the little brother.

"Naw," replied the little brother disgustedly. "He don't need to talk. All he has ter do is yell, and he gets everything in the house worth having."

SOUTHERN TEXTILE BULLETIN

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THURSDAY, OCTOBER 23

Program of Atlanta Meeting.

Tariff Bulletin No. 7.

The program of the meeting of the Southern Textile Association which is to be held at Atlanta, Ga., on Nov. 21st and 22nd has been about completed and subject to a few changes will be as follows:

"Fuel Engineering in the Cotton Mill," by W. T. Ray, of Spartanburg, S. C.

"Textile Testing," by an expert from the Department of Technology, Washington, S. C.

"Making Yarn for the Market" by B. W. Bingham, Marshall, N. C.

Practical discussions of the above papers or any subject that may be brought forward by a member.

Following these discussions members will be called upon for descriptions of new machines that they have installed within the last year. It is intended by these descriptions to give the members the benefit of the experience of those who have tried out new ideas in machinery or methods.

It is probably that the first session will be held at 8 o'clock Friday night, Nov. 21st, and that the second session will be held on Saturday morning.

We have often taken occasion to express our admiration of the work performed by the Tariff Committee of the American Manufacturers' Association in connection with the passage of the Underwood-Simmons tariff bill, for few people realize the immense amount of work which was required.

They have now issued Tariff Bulletin No. 7, giving the cotton schedule of the new bill in full with explanations of the rates carried and the following letter is used as a preface:

"The new Underwood-Simmons Tariff Bill has just been passed, and in presenting to the members of the American Cotton Manufacturers Association the text of the section on Cotton Manufactures, it is timely that a warning should be issued as to the probable effect on business of the new Act.

It is well known that the new Tariff Bill is a downward revision of what appears on the surface to be of the most drastic kind; but, it is equally well known that the former rates were in most cases pro-

hibitory and that, contrary to the belief of many, the American prices of goods were materially below the foreign prices plus the duty.

As to the actual operation of the new Bill, no one can tell until it has been tried out by the test of time; but it is in order to emphasize to the manufacturers that the effect of the new rates has already been largely discounted in the present market and that actual working under the new Act is expected to cause few, if any, variations downward from present conditions.

It is confidently believed by the framers of the new Bill that, in the main, the effect of the new rates will not be to lower present prices, but that they will act largely as an automatic buffer against high prices in times of prosperity. See the following extract from the Congressional Record of Friday, July 28, 1911, when Mr. Underwood first introduced his bill:

Mr. Hill.—Mr. Chairman, I would like to ask if the committee expect the reduction in the price of cotton goods will be gauged by the reduction of rates of duty in this bill?

Mr. Underwood.—Certainly not in this low-priced class of goods, or goods that are being forced on the market at panic prices today. Our purpose in offering this bill is this: I know there is a great reduction in the cotton goods today, due to panic conditions, but when we return to normal times you cannot use the enormous tariff tax that you have today to exact unjust and profits from the American people as you have been doing for years.

While it is the opinion of your Tariff Committee and of myself, personally, that the rates in the new Bill are unwarrantably low in many instances, we concur in the view expressed by Mr. Underwood and his associates that in the majority of cases the new rates should have little or no effect upon the low prices of the present time.

Therefore, every cotton manufacturer should refuse to be misled by the pressure of buyers for further reductions in prices, but should remember that most cotton yarns and goods are already on a competitive basis.

Mill men are urged to use the offices of this Association as a sort of clearing house for information regarding the working of this new Tariff Act; it is particularly desirable that definite information as to foreign prices that are too low to admit of domestic competition be recorded here with samples of the goods; for, we have been most ear-

nestly assured of the disposition of the party in power to even more quickly correct, at the first opportunity, rates that prohibitively protect the foreigner than they have shown in lowering rates that prohibitively protect the home manufacturer. And so, to put us in a position to ask for corrective legislation where it is required, it is absolutely necessary that we collect definite and reliable information on the subject.

Finally, it is unnecessary to point out that it should be doubly our aim to lend our best efforts toward making the new Tariff Bill a success, both because it is to our pecuniary advantage to have it so and because it is our duty as patriotic American citizens to be optimists in trying out legislation that has for its object the common good."

New England Mills Want Long Staple.

Three members of the Arkwright club of Boston, representing a number of large cotton spinners in New England, last week had a conference with Secretary Houston, Assistant Secretary Galloway and members of the cotton committee of the department of agriculture in regard to the growing of long staple cotton in the South.

The New Englanders said they were anxious to secure as much of this variety of cotton as possible. It was decided that they should appoint a committee to consult frequently with the department's committee.

International Cotton Statistics.

Annual report to the International Federation of Master Cotton Spinners has been received in this country. Manufacturers of the world, representing 129,985,600 spindles, have made returns, out of a total of 143,452,600 spindles. The total consumption is given as 20,277,386 bales, against 19,381,392 bales the previous year. Consumption in Great Britain, where returns have been received for 49,805,700 spindles out of a total of 55,652,800 is placed at 3,825,100 bales, against 3,765,400 bales the previous year. Stocks of cotton in spinners' hands on Aug. 31 are given at 3,540,700 bales, compared with 3,869,500 bales for the previous year.

According to a table giving the stocks of spinners per 1,000 spindles, the amount of cotton for Great Britain is 6.82 pounds against 7.4 last year. The amount in Germany is 24.79 compared with 28.24 in 1912 and the figures for America are 24.66 against 28.73 the previous year. With regard to consumption for 1,000 spindles, the amount for Great Britain is 76.8 pounds against 77.27 in 1912; Germany, 151.99 compared with 167.61 the previous season, and for America is 183.065 against 177.09 the previous year.

PERSONAL NEWS

J. B. Babb has been promoted to second hand in spinning at the Ware Shoals (S. C.) Mfg. Co.

J. H. Francis, of Henrietta, N. C., is now overseer of spinning at one of the mills at Rhodhiss, N. C.

C. S. Wilkinson has been promoted from superintendent to agent of the Alabama City Cotton Mills.

Andy Baker has returned to his former position at the Massachusetts Mills, Lindale, Ga.

Ben Adams has resigned as overseer of carding at the Carolina Mills, Greenville, S. C.

W. R. Williams has resigned as overseer of spinning at the Harmony Grove Mill, Commerce, Ga.

P. D. Bullard has resigned as superintendent of the Richmond Mill, Laurel Hill, N. C.

C. R. Dix is now overseer of carding in the cotton department of the Atlanta (Ga.) Woolen Mills.

Deaver Little, superintendent of the Republic Mills, Great Falls, S. C., has returned from a trip to New York and Boston.

Leroy Dobbins, son of B. J. Dobbins, general superintendent of the Henrietta Mills, has entered Wofford College, at Spartanburg, S. C.

H. A. Costner, manager of the store of the Harden Mfg. Co., Worth, N. C., was in Gastonia, N. C., last week on business.

W. W. Marchant, of Greer, S. C., has accepted the position of outside overseer at the Monaghan Mills, Greenville, S. C.

L. H. Roberts, of Winder, Ga., has accepted the position of overseer of spinning at the Jefferson (Ga.) Cotton Mill.

C. W. Pierce, who was for many years a Southern representative of the Universal Winding Co., will again fill that position with headquarters at Charlotte, N. C.

J. H. Mayes has returned to his former position as superintendent of the Fitzgerald (Ga.) Cotton Mills.

B. F. Spears, superintendent of the Marlboro Mill No. 5, Bennettsville, S. C., is on a visit to New York and Philadelphia, Pa.

W. L. Ward has resigned as machinist at one of the mills at Kannapolis, N. C., and has moved to Landis, N. C.

Davidson Burris has resigned as machinist at the Efrd Mill, Albemarle, N. C., and accepted a similar position at Kanopolis, N. C.

B. R. Dickson has resigned as overseer of carding at the Conestee Mills, Reedy River, S. C., and moved to Atlanta, Ga.

John Sullivan, who has for many years been night watchman at the Piedmont (S. C.) Mfg. Co., is reported to be quite ill.

Geo. Campbell, of the Massachusetts Mills, Lindale, Ga., has accepted a position with the Aragon (Ga.) Mills.

J. D. Buice, superintendent of the Chadwick-Hoskins Mills No. 1 and 2, Charlotte, N. C., was called to Gaffney, S. C., last week by the severe illness of his father.

J. A. Parker has resigned as overseer of carding at the Eureka Mills, Chester, S. C., to accept a similar position at the Carolina Mills, Greenville, S. C.

W. P. Hazlewood has resigned as Southern representative of the Universal Winding Co., to become manager of the Profile Cotton Mills, Jacksonville, Ala.

M. C. Dawkins, of Rock Hill, S. C., has accepted the position of overseer of carding at the Eureka Mill, Chester, S. C.

J. A. Parker has resigned as overseer of carding at the Eureka Mills, Chester, S. C., and moved to Greenville, S. C.

CARDS,
DRAWING,

COTTON
MILL MACHINERY

SPINNING
FRAMES,

MASON MACHINE WORKS

TAUNTON, MASS.

EDWIN HOWARD, Southern Agent

Greenville, S. C.

COMBERS,
LAP MACHINES.

MULES,
LOOMS.

Superintendents and Overseers

Limestone Mill,

Gaffney, S. C.

E. R. Cash Superintendent
J. E. Byers Carder
V. L. Splawn Spinner
W. B. Cash Weaver
A. M. Patrick Cloth Room
R. L. Byrd Master Mechanic

Union-Buffalo Mills,

Buffalo, S. C.

W. F. Doggett Superintendent
W. B. Todd Asst. Superintendent
J. L. Padgett Carder
J. J. Bates Spinner
W. T. Corne Weaver
W. C. Poole Cloth Room
John Wix Outside Overseer
J. L. West Master Mechanic

Inman Mills,

Inman, S. C.

F. G. Cobb Superintendent
Robt. Wilburn Carder
W. E. Bruce Spinner
O. R. Casey Weaver
O. S. Gregory Cloth Room
H. E. Wofford Master Mechanic

Pacolet Mill No. 5,

Trough, S. C.

J. S. Thomas Superintendent
A. F. Bullington Carder
N. H. Thomas Spinner
M. B. Lancaster Weaver
J. W. Sawyer Cloth Room
T. E. Jett Master Mechanic

OVERFLOW PERSONALS PAGE 16.

VICTOR MILL STARCH—The Weaver's Friend



THE HOME OF VICTOR MILL STARCH

THE KEEVER STARCH COMPANY

COLUMBUS, OHIO

Southern Agent: JAS. H. MAXWELL, GREENVILLE, S. C.

It boils thin—penetrates the warps—increases breaking strength and carries the weight into the cloth. Being thoroughly washed free of gluten and other foreign matter, it gives a bleach and finish to the goods that you can get from no other starch.

A trial order will convince you that VICTOR STARCH has no equal in the market.

MILL NEWS ITEMS OF INTEREST

Inman, S. C.—The Inman Mills are having all of their 840 looms equipped with warp stop motions.

Lindale, Ga.—The Massachusetts Mills are now receiving their supply of cotton and weighing department have all t S. E.

LaFayette, Ga.—A large number of new machines for the Walker County Hosiery Mill has been received and put in operation.

Sanford, N. C.—The Sanford Cotton Mills will add to their equipment a 150 hp. induction motor recently ordered from the General Electric Company.

Lowell, N. C.—The new addition to the Peerless Mill is practically complete. The first part of the equipment, a sprinkler system, is being installed this week.

Clifton, S. C.—The Clifton Mills have closed down for two weeks while they install a full set of new water wheels.

Clinton, S. C.—The Lydia Mills are said to be considering plans for practically doubling the size of the plant. It is understood, however, that no action has been taken up to the present time.

Southside, N. C.—The Lincoln Cotton Mills will install a 35 hp., two 50 hp. and two 75 hp. induction motors recently purchased from the General Electric Company.

Danville, Va.—The Riverside and Dan River Cotton Mills will add to their electrical equipment three 1750 kv-a. oil cooled transformers and three smaller 50 kv-a. transformers recently ordered from the General Electric Company.

Yorkville, S. C.—Cannon & Co. will install equipment for electric drive consisting of thirty-one motors ranging from 5 hp. to 100 hp., switchboard switches and accessories, all of which will be supplied by the General Electric Company.

Gastonia, N. C.—C. B. Armstrong will move the offices of the Clara Mfg. Co., Dun Manufacturing Co., Monarch Cotton Mills and Armstrong Cotton Mills from their present location in the Realty Building to the quarters formerly occupied by the Moore Shoe Store.

Charlotte, N. C.—The Thrift Mfg. Co. will place in operation in its mill equipment for electric drive consisting of thirty-seven motors ranging from 3 hp. to 100 hp., 50 kv-a. transformers, a Turrill regulator, switchboard, switches, etc., all of the apparatus having been purchased from the General Electric Co.

Camden, S. C.—The Hermitage Mills have been granted the right to increase their capital stock from \$225,000 to \$250,000.

Greenville, N. C.—A tract of 30 acres has been purchased just outside of Greenville for the new cotton mill and it is said that work on the buildings will begin at once. W. H. Norris will be manager.

LaGrange, Ga.—The Park Cotton Mills will add one 20 hp., one 35 hp. and four 25 hp. motors, switches, etc., to its electric drive equipment the machines having been ordered from the General Electric Company.

Egan, Ga.—The Martel Mills has purchased six additional Whitin spinning frames, one ball warper and one spooler giving them a total equipment of 11,220 spindles. This addition follows an addition of four spinning frames in August.

Landis, N. C.—The report that the Corriher Mill will be equipped with machinery is said to be an error, but it is understood that the Linn Mills will build an addition and install 5,000 spindles.

Lowell, N. C.—Prospects are very good for the establishment of a 5,000 spindle coarse yarn mill at this place. John C. Rankin, of Lowell, Sloan Robinson of Dallas and C. B. Skipper of Charlotte are among those interested.

Sweepsville, N. C.—The Virginia Cotton Mills has arranged to install for individual electric drive in its mills considerable apparatus which will consist of a 550 kv-a. alternating current generator, two 230 kw. transformers, 571 motors ranging from 1-3 hp. to 10 hp., switchboard, switchets, etc., and has contracted with the General Electric Company to furnish the complete equipment.

Piedmont, S. C.—The Piedmont Mfg. Co. has arranged to install electric apparatus in its power plant consisting of 100 kw. and 940 kv-a. alternating current generators with 35 kw. exciters, three 25 kv-a. transformers and a switchboard. For distributing power throughout the mills thirty-seven motors ranging from 3 hp. to 50 hp. will be added. The equipment has all been ordered from the General Electric Company.

Millen, Ga.—C. E. Riley & Co., of Boston, Mass., who control the Millen Mills have made a proposition to a prominent mill superintendent which, if accepted, will put the mills in operation again. It is understood that they have offered to lease the mills and furnish sufficient working capital and give the party mentioned the right to purchase the plant on long terms if he later desires to do so.

High Point, N. C.—It is reported that the Picket Cotton Mills are considering plans for increasing the size of the plant to 30,000 or possibly 36,000 spindles. Nothing definite has been decided as yet. The plant is now operated upon print cloths.

Anderson, S. C.—The spinning and weaving machinery of the Cox Mill is being sold preparatory to installing suitable machinery for numbered duck. Some additional card room machinery will also be installed. This mill was recently purchased at bankruptcy sale by Wellington, Sears & Co., of Boston, Mass.

Demopolis, Ala.—At the hearing before the referee in bankruptcy of the Elmore Cotton Mills, the sale of these mills to John C. Webb was set aside and another sale of the plant and property ordered for October 27th. Mrs. Marshall E. Chamberlain, of Mobile, who holds a second mortgage on the property interposed objections that caused the sale to Mr. Webb to be set aside.

Gastonia, N. C.—At the regular meeting of the stockholders of the Dunn Manufacturing Company, held in its office in Gastonia on October 14th, it was agreed that an addition be made to the Dunn Mill, making it a 10,000-spindle mill, and Col. C. B. Armstrong, the president, was authorized to take steps preparatory to building the new part.

At present the mill runs a little over 6,000 spindles and the sufficient amount of spindles will be added to make out the 10,000. Work will begin on the erection of the building as soon as the plans are out of the hands of the architect, R. C. Biberstein of Charlotte.

Rome, Ga.—The Rome Hosiery Mills, recently mentioned as planning an addition to their plant, will build a two-story building, 120x64 feet. It will be equipped with sprinkler system, heating system and contain 100 new knitting machines. The company will also add two dyeing machines and an exterior to their dyeing equipment, and three dry boards and one press in the board room.

High Point, N. C.—Workmen are busy at the new Highland Cotton Mills installing the machinery as fast as it arrives. The mill is to have an equipment of 12,000 spindles and accompanying machinery. The dimensions of the building are 390 feet long by 125 feet wide. The fire protection system will be aided by a tank that has a water capacity of 50,000 gallons, and a reservoir of a capacity of 175,000 gallons. About 250 persons will be employed at the new plant.

Tarboro, N. C.—The Fairview Hosiery company is the latest addition to Tarboro enterprises, papers of incorporation having been received by the stockholders, all of whom are local capitalists. The new company has an authorized capital of \$30,000, with \$20,000 paid in. New machinery will be installed in the plant formerly used by the Wab Ree Hosiery company, and the new mill will begin operations by employing 75 workmen, with an initial output of 250 dozen daily. The officers of the new company are: President, George Howard; vice president, W. G. Clark; secretary and treasurer, C. A. Johnson.

Paw Creek, N. C.—The Thrift Mfg. Co. are now installing the lappers, cards and roving machinery and expect the spinning and looms to be shipped at an early date. They will begin operations with 20,000 spindles and 580 looms on wide sheeting. They have room for about 10,000 additional spindles which will be installed. Sixty-five tenement houses have been completed and operations will probably begin about Jan. 1st.

Kimesville, N. C.—The Mt. Pleasant Manufacturing Co., which has been in bankruptcy for some time will be offered for sale on October 21st.

All of the real and personal property will be included in the sale. The main building is 48x140 feet and is equipped with two thousand spindles and 101 looms for the manufacture of cotton plaids. The lapper house is a separate building 22x48 feet. Attached to the main mill is a boiler and engine house, containing one engine and two boilers. The real estate includes several acres of land and there are about twenty-five tenement houses in the mill village, which are included in the sale. The sale will be conducted by the Greensboro Loan and Trust Co., trustees in bankruptcy.

Southern Knitting Mills.

In the Southern States there are at present 189 plants manufacturing knit goods, with a total capitalization of \$10,573,400 according to The Manufacturers' Record. These are equipped with 26,269 knitting machines whose principal product is hosiery. They furnish employment for from 24,000 to 25,000 operatives. The largest single plant is the Durham Hosiery Mills of Durham, with a capital of \$1,750,000 and operating 4,500 knitting machines.

The distribution of these plants by States and their capital as well as mechanical equipment is shown in the following table, from the same source:

State	Cap.	Mach.	Mills
North Carolina	\$5,096,500	8,857	85
Tennessee	2,429,000	4,316	31

Tennessee	2,429,000	4,316	31
West Virginia.....	1,003	2	
Virginia	421,500	1,393	15
South Carolina.....	301,000	1,051	7
Louisiana	221,000	375	2
Alabama	315,000	465	6
Mississippi	15,000	100	1
Maryland	81,000	1,018	12
Kentucky	16	1	
Taxes		2	

Total\$10,573,400 22,269 189

Since January 1 increased demand for knit goods has added 23 mills to the South's equipment in this branch of textile manufacturing.—Wall Street Journal.

Universal Winding Company To Open Charlotte Office.

The Universal Winding Co., Boston, Mass., have opened a Southern office at 919 Independence Building, Charlotte, N. C., and have placed Chas. W. Pierce and Fred Jackson in charge.

W. P. Hazlewood, who has been Southern representative with headquarters in Atlanta, has resigned to become manager of the Profile Cotton Mills, Jacksonville, Ala.

Fred Jackson has been with the Universal Winding Company for some time with headquarters in Greenville, S. C., while Chas. W. Pierce has been with the Boston office for several years after a long service in the South as Southern representative.

Protests Are Made to Entry of Burlaps.

Washington, D. C. — Protests against the entry into the United States of \$400,000 worth of burlaps for cotton bagging, now in bonded warehouses in New Orleans and Galveston, has been made to the treasury department by the American Manufacturing Company, New York, on the ground that the burlaps were convict-made and that such importations are prohibited by the new tariff law.

Most of the burlaps come from England, but the raw material from which they are made came from Russia, France, Germany, Spain and other countries. It is claimed that convict labor figured in the making of the raw material and this raises the question of whether the treasury department will ascertain whether convict labor figured in any process connected with it. No decision has been reached.

Greenville Mills Get Medals.

The committee of awards of the National Conservation Exposition has awarded Greenville, S. C., a gold medal for the best municipal exhibit of manufactured products at the



Humidifyingly Speaking

Turbo-fied—Satis-fied

Because the

TURBO HUMIDIFIER

is so easy to install—costs so little for upkeep—is so simple to handle—makes so little trouble—is always on the job—gives exactly the percentage of moisture you require—never spoils goods by overflow—needs so little attention—that the owners of the scores of mills where Turbos are working unanimously declare it makes them worry-free on that score.

Wouldn't you like to join the brigade of the Turbofied? Ask for details of enlistment.

AND ADD THIS TO YOUR LETTER:

"I would like to know of a dozen or more good sized installations of your Turbo and the opinion of these 'Turbo-fied' mill owners regarding it."

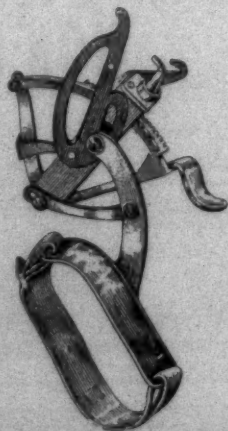
THE G. M. PARKS CO.
FITCHBURG, MASS.

Southern Office, No. 32 West Trade St., Charlotte, N. C.

B. S. COTTRELL, Manager

The Byrd Knotter

Price \$20.00



Simple of Operation
Durability Guaranteed
Small Repair Cost

Byrd Manufacturing Co.
DURHAM, N. C.

exposition and a number of Greenville mills have been awarded diplomas for the best display of various articles, as follows:

Duncan Mills gets gold medal for the most attractive cotton goods exhibit, and diploma for best display of fine shirtings and dress fabrics.

Parker Cotton Mills Co. get diploma for best general exhibit of cotton goods.

Piedmont Mfg. Co. get diploma for exhibit of gray goods and welfare work.

F. W. Poe Mfg. Co., diplomas for exhibit of bleached domestics.

Union Bleachery, diploma for exhibit of bleaching, dyeing and finishing.

Camperdown Mills, diploma for exhibit of gingham.

Brandon Mill, diploma for exhibit of unbleached domestics.

Nuckasee Mfg. Co., diploma for exhibit Nainsook underwear.

New Control of Woonsocket Machine and Press Co.

The Willett & Sears Co., of Boston, has purchased the controlling interest in the stock of the Woonsocket Machine and Press Co., the well known manufacturers of drawing and roving machinery. The new owners of a majority of the stock live in Boston and vicinity, and are interested in the American Felt Co. and other manufacturing enterprises. The machine and press plant will be operated as usual, with many orders ahead.

The same officers: Edward Harris Rathbun, president; Charles E. Thomas, treasurer; Latimer Willis Ballou, secretary; Malcolm Campbell, agent and general manager; Leon W. Campbell, assistant general manager and Fred D. Crossman, superintendent, have, upon request of the new ownership, retained those positions.

The Willett & Sears interests have assumed control of the board of directors, which, as reorganized, comprises Messrs. Rathbun, Charles E. Thomas and Malcolm Campbell of Woonsocket, George Willett of Norwood, Mass., Edmond H. Sears of Wayland, Mass., Ernest M. Hopkins and J. Sidney Stone of Boston. The four directors who retired to make room for the new directors are Walter S. Ballou of Providence, William E. Williams, M. L. B. Sweatt and Latimer Willis Ballou of Woonsocket. The latter retains his former position as secretary.

He Was Right.

"Bobby," said the Sunday-school teacher, "can you tell me the two things necessary to baptism?"

"Yes'm," said Bobby: "water and a baby."

AMERICAN MOISTENING COMPANY

BOSTON, MASSACHUSETTS

WILLIAM FIRTH, President

FRANK B. COMINS, Vice-Pres. & Treas.

THE ONLY PERFECT SYSTEM OF AIR MOISTENING
COMINS SECTIONAL HUMIDIFIER

JOHN HILL Southern Representative, Third Nat. Bank Building, ATLANTA, GEORGIA

Cotton Goods Report

New York.—The advance in the cotton market was followed by an upward turn in prices in the cotton goods, are due more to the shortage of stocks than the price of raw cotton. Some agents state that their mills are still turning out goods from cotton bought last July and that the present price of cotton cuts very little figure in the selling prices of their goods. Selling agents and commission houses are more interested in meeting deliveries which are falling due on old orders, than in getting new business. As far as new business is concerned, sales from day to day have been restricted.

The mills have large quantities of goods to still deliver, and in the face of this, jobbers are sending forward requests for deliveries ahead on contracts on old orders. There appears to be small chance that the price levels will go any lower before the first of the year and manufacturers will be pushed to catch up with orders on goods due for delivery at that time. There are more offers for print cloths, but sales are not numerous, owing to mills not being interested in offers of $\frac{1}{2}$ cents below their asking prices. Some sales of wide 64x60s were made at 5 $\frac{1}{2}$ cents, but there are fewer goods to be had at this figure than buyers expected.

Eighty square, 39-inch, 4-yard, which a week ago were being held at 7 $\frac{1}{2}$ cents, sold at 7 $\frac{1}{2}$ cents; 38 $\frac{1}{2}$ -inch, 64x60s, 5.35, sold at 5 7/16 cents, but are quite generally being held, now that cotton has come back, at 5 $\frac{1}{2}$ cents; 39-inch, 68x72s, 4.75.

The uncertainty of the cotton market has its effect again on trading in the Fall River print cloth market and sales for the week are below any previous week's total for several months. Inquiry has been light and the total sales are estimated at about 100,000 pieces, about 40,000 pieces being spots.

Early in the week the trading was unusually quiet with buyers evincing very little interest. They were in a position to hold off until the cotton market settled because of their heavy purchases during the few weeks previous. Yet their presence in the market the latter part of the week when the cotton market began to stiffen indicated to the manufacturers that they have not by any means a sufficient stock of goods. When the cotton market began to show a rise again Thursday buyers immediately took an interest in the cloth market and practically for the first time during the week talked fair sized orders. Previously only small orders were placed to cover immediate needs. While the manufacturers have not any great accumulation of goods on hand, they are fairly well stocked up on certain odd styles and the buyers bargained for quick and nearby delivery.

Manufacturers are still willing to

sell freely through to the end of the year and also into January. They are holding for present prices on all standard styles although quotations on some odds have been shaded. As a matter of fact, buyers this week have made little effort to obtain concessions because all orders were small and there has not been trading enough to test the strength of the manufacturers' position.

Prices are as follows:

Print cloth, 28-in., std.	4	..
28-inch, 64x60s	3 $\frac{1}{2}$..
4-yard, 80x80s	7 $\frac{1}{2}$	7 $\frac{1}{2}$
Gray goods, 39-in, 68x72s	6 $\frac{1}{2}$	6 $\frac{1}{2}$
38 $\frac{1}{2}$ -inch, standard	5 $\frac{1}{2}$	5 $\frac{1}{2}$
Brown drills, standard	8 $\frac{1}{2}$..
Sheetings, southern, std.	8 $\frac{1}{2}$..
3-yard	7 $\frac{1}{2}$..
4-yard, 56x60s	6 $\frac{1}{2}$..
4-yard, 48x48s	6 $\frac{1}{2}$..
Denims, 9-ounce	14 $\frac{1}{2}$	17
Stard, 8-ounce, duck	14	..
Hartford, 11-ounce, 40-	16 $\frac{1}{2}$..
inch, duck	14	..
Ticking, 8-ounce	5 $\frac{1}{2}$..
Standard, fancy print	6 $\frac{1}{2}$..
Standard, gingham	8	9 $\frac{1}{2}$
Fine dress gingham	4 $\frac{1}{2}$	4 $\frac{1}{2}$
Kid finished cambrics	4 $\frac{1}{2}$	4 $\frac{1}{2}$

Weekly Visible Supply of American Cotton.

October 10, 1913	2,459,676
Last week	2,161,676
Same date last year	2,985,885

Weekly Cotton Statistics.

New York, Oct. 17.—The following statistics on the movement of cotton for the week ending Friday, October 17, were compiled by the New York Cotton Exchange:

WEEKLY MOVEMENT.	
	1913
Port receipts	490,240
Overland to mills and Canada	18,535
Southern mill takings (est.)	85,000
Gain of stock at interior	71,866

Brought in sight for week.. 665,641

TOTAL CROP MOVEMENT.	
Port receipts	2,343,183
Overland to mills and Canada	52,317
Southern mill takings (est)	420,000
Stock at interior towns in excess of Sept 1.	284,382

Brought into sight thus far for season .. 3,099,882
293 bales added to receipts for the season.

Speaking of Ancestries.

An Englishman, fond of boasting of his ancestry, took a coin from his pocket and pointing to the head engraved on it, said:

"My great-great-grandfather was made a lord by the king whose picture you see on this shilling."

"What a coincidence!" said his Yankee companion, who at once produced another coin. "My great-great-grandfather was made an angel by the Indian whose picture you see on this cent."—Ex.

GRINNELL WILLIS & COMPANY

44-46 Leonard Street, New York

SELLING AGENTS

BROWN AND BLEACHED COTTON GOODS FOR HOME EXPORT MARKETS

RICHARD A. BLYTHE

(INCORPORATED)

Cotton Yarns Mercerized and Natural

ALL NUMBERS

505-506 Mariner and Merchant Building

PHILADELPHIA, PA.

The Desirability of the South

as the place to manufacture cotton goods is illustrated in the increase of 67% quoted by census department. We can offer attractive situations for those desiring to enter this field.

J. A. PRIDE

General Industrial Agent, Seaboard Air Line Railway

NORFOLK, VIRGINIA.

Can you run a comb-box six to eight weeks on one filling of oil?

If not there's one reason for using



Can you positively say that your card clothing, floors and drawing cans are not oil spattered?

If not there's another reason for using NON-FLUID OIL.

Write today for our booklet on Textile Lubrication. Address Dept. H.

New York & New Jersey Lubricant Co.

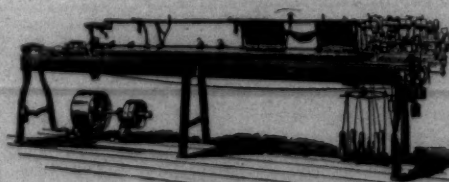
165 Broadway, NEW YORK

IMPROVED INMAN AUTOMATIC BANDING MACHINES

MANUFACTURED BY

COLE BROTHERS

PAWTUCKET, R. I.



The only automatic machine in the world for making loop bands for spinning frames. Superior quality of bands without any cost of making. All bands exactly alike and no stretch of bands after they are put on. Saves child labor.

Also Beaming Machine to beam on to slasher beams.

The Yarn Market

Philadelphia, Pa.—There was a decline in the demand in the yarn market last week, which came as a result of the decline in the cotton future market. The receipts of yarn from the South continued large, but there is no appreciable accumulation of stocks in this market. The yarns are going into consumption about as fast as they arrive.

Knitters of carded yarn hosiery are said to be so well sold up that they are refusing duplicate orders. They bought light quantities of yarn last week. Many of them are behind in their deliveries to customers. The sale of spot and prompt deliveries were confined to small quantities. Sales of 14s and 16s Southern frame spun cones for prompt deliveries were made for 23 and 23½ cents. Sales of 14s, 16s and 18s cones were made on the basis of 23½ cents for 10s.

Combed yarns were rather quiet last week, and dealers say that the high prices spinners are asking is checking buying. Some of the Eastern spinners are asking on the basis of 29 cents for 10s, which dealers say is impossible to get except for small quantities for prompt deliveries.

Quotation on Southern frame spun single combed peeler range from 27 to 28 cents on the basis of 10s for prompt deliveries. But, like Eastern yarns, dealers say it is mighty hard to sell more than a few packages at the high prices. Sales of 18s Southern frame spun combed peeler cones were made for 29½ and 30 cents; 21s sold for 31½ cents and 26s for 32 cents.

Southern Single Skeins.

16s to 8s	21 1-2—
10s	21 1-2—22
12s	22 1-2—23
14s	23 —23 1-2
16s	23 1-2—24
20s	24 1-2—
24s	26 1-2—
26s	26 1-2—27
30s	27 1-2—

Southern Two-Ply Skeins:

8s	21 1-2—22
10s	22 —
12s	23 —
14s	23 1-2—
16s	24 —
20s	25 —25 1-2
24s	26 —26 1-2
26s	26 1-2—27
30s	28 —28 1-2
40s	34 1-2—
50s	39 1-2—40

Carpets and Upholstery Yarn in Skeins:

2-4 slack	22 —22 1-2
2-4 slack	21 1-2—22
2-3-4 hard twist	20 1-2—

Southern Single Warps:

8s	21 1-2—
10s	22 —
12s	22 —22 1-2
14s	22 1-2—23
16s	23 —23 1-2
20s	23 1-2—24
24s	25 —25 1-2
26s	25 1-2—26
30s	27 —
40s	33 —

Southern Two-Ply Warps:

8s	21 —
10s	22 1-2—
12s	22 1-2—23
14s	23 —23 1-2
16s	23 1-2—24
20s	24 1-2—
24s	25 1-2—26
26s	26 —26 1-2
30s	27 1-2—28
40s	34 —

Southern Frame Spun Yarn on Cones

8s	22 —
10s	22 1-2—
12s	23 —
14s	23 1-2—24
16s	24 —24 1-2
20s	25 1-2—
24s	26 1-2—
26s	27 —
30s	28 —28 1-2
40s	34 —34 1-2
50s	40 —41

Two-Ply Carded Peeler in Skeins:

20s	26 —26 1-2
22s	27 —
24s	27 1-2—
26s	27 1-2—28
30s	29 —29 1-2
36s	32 —
40s	34 1-2—
50s	40 —41
60s	50 —

Single Combed Peeler Skeins:

20s	31 1-2—
24s	33 1-2—34
30s	35 1-2—36
40s	41 —41 1-2
50s	46 1-2—47
60s	53 —55

Two-Ply Combed Peeler Skeins:

20s	31 1-2—32
24s	32 1-2—33
30s	36 —36 1-2
40s	42 —44
50s	45 —47
60s	53 —55
70s	61 —63
80s	68 —70

A. M. Law & Co. F. C. Abbott & Co

Spartanburg, S. C.

Charlotte, N. C.

BROKERS

BROKERS

Dealers in Mill Stocks and other Southern Securities

Southern Mill Stocks, Bank Stocks
N. C. State Bonds, N. C. Railroad Stock and Other High Grade Securities

South Carolina and Georgia Mill Stocks.

	Bid	Asked
Abbeville Cot. M., S. C.	100	
Aiken Mfg. Co., S. C.	35	
Amer. Spinning Co., S. C.	154	
Anderson C. M., S. C., pf	90	
Arcadia Mills, S. C.	91	
Aragon Mills, S. C.	65	
Arkwright Mills, S. C.	100	
Augusta Factory, Ga.	35	
Avondale Mills, Ala.	115	120
Belton Cot. Mills, S. C.	100	
Brandon Mill, S. C.	75	
Brigon Mills, S. C.	61	
Calhoun Mills, S. C.	85	
Capital Cot. Mills, S. C.	85	
Chiquola, S. C., com.	105	115
Clifton Mfg. Co., S. C.	101	
Clifton Mfg. Co., S. C., pf	100	
Clifton Cot. Mills, S. C.	125	
Courtenay Mfg. Co., S. C.	90	
Columbus Mfg. Co., Ga.	92½	
Cox Mfg. Co., S. C.	100	
D. E. Cinverse Co., S. C.	85	
Dallas Mfg. Co., Ala.	100	
Darlington Mfg. Co., S. C.	65	
Drayton Mills, S. C.	50	
Eagle & Phenix Mill, Ga.	80	90
Easley Mill, S. C.	180	
Enoree Mfg. Co., S. C.	25	50
Enoree Mfg. Co., S. C., pf	100	
Enterprise Mfg. Co., Ga.	65	70
Exposition Mill, Ga.	150	
Fairfield C. Mills, S. C.	70	
Gaffney Mfg. Co., S. C.	62½	
Gainesville C. M. Co., c'm	75	
Glennwood Mills, S. C.	141	
Glenn-Lowry Mfg. Co., S. C.	101	
Glenn-Lowry Mfg. Co., S. C., preferred	86	
Gluck Mills, S. C.	80	
Granby Cot. Mills, S. C.		
Granby C. M., S. C., pf		
Graniteville Mfg. Co., S. C.	140	145
Grendel Mill, S. C.	100	
Hamrick Mills, S. C.	102	
Hartsville C. M., S. C. N	170	
Inman Mills, S. C.	105	
Inman Mills, S. C., pf	100	
Jackson Mills, S. C.	95	
King, John P. Mfg. Co., Ga.	80	86
Lancaster C. Mills, S. C.	130	
Lancaster C. M., S. C., pf	97	
Langley Mfg. Co., S. C.	70	75
Laurens Mill, S. C.	45	
Limestone Mill, S. C.	125	133
Lockhart	40	
Marlboro Mills, S. C.	65	75
Mills Mfg. Co., S. C.	110	
Mollobon Mfg. Co., S. C.	90	
Monaghan Mills, S. C.		
Newberry C. Mills, S. C.	135	140
Ninety-Six Mills, S. C.	135	
Norris C. Mills, S. C.	102	
Orangeburg Mfg. Co., S.		

North Carolina Mill Stocks.

	Bid	Asked
Arista		
Arlington	141	
Avon		
Brown, pfd	100	
Cannon	151	
Cabarrus	150	
Chadwick-Hoskins, pfd	100	
Chadwick-Hoskins, com	85	
Chronicle	160	
Cliffside	190	195
Efird, N. C.	115	121
Erwin, com	150	
Erwin, pfd	103	
Gibson	106	
Gray Mf. Co.	117	120
Highland Park	191½	200
Highland Park, pfd	102	
Imperial	133	1-3
Kesler	145	165
Loray Mills, pfd	95	
Loray, com	10	
Lowell	181	
Majestic	150	
Patterson	125	
Washington Mills	10	
Washington Mills, pfd	100	
Wiscasset	135	150
Olympia Mills, S. C., pfd		
Parker Cotton Mills, guaranteed	100	100&int
Parker, pfd	40	45
Common	16	20
Orr Cotton Mills	92½	
Ottaray Mills, S. C.	100	
Oconee Mills, common	100	
Oconee Mills, pfd	100	& in.
Pacolet Mfg. Co., S. C.	101	
Pacolet Mfg. Co., pfd	100	& in.
Parker Mills, pfd	40	
Pelzer Mfg. Co., S. C.	135	
Pickens C. Mills, S. C.	100	
Piedmont Mfg. Co., S. C.	144	160
Poe F. W.) Mfg. Co., S. C.	105	115
Richland C. M., S. C., pf		
Riverside Mills, S. C.	25	
Roanoke Mills, S. C.	140	160
Saxon Mill, S. C.	126	
Sibley Mfg. Co., Ga.	64	
Spartan Mill, S. C.	125	
Tucapau Mill, S. C.	280	
Toxaway Mills, S. C.	72	
Union-Buffalo, 1st pfd	35	40
Union-Buffalo Mills, S. C., 2nd pfd	10	
Victor Mfg. Co., S. C.		
Ware Shoals Mfg. Co., S. C.	75	
Warren Mfg. Co., S. C.	80	85
Warren Mfg. Co., pfd	100	
Watts Mills, S. C.	38	
Williamston Mill, S. C.	97	
Woodruff C. Mills, S. C.	95	
Woodside C. Mills, S. C.		

Personal Items

J. L. Johnson has accepted the position of master mechanic at the Rhodhiss Mfg. Co. and the E. A. Smith Mfg. Co., Rhodhiss, N. C.

F. M. Pickett, secretary and treasurer of the Pickett Cotton Mills, High Point, N. C., was in Charlotte this week and placed a order with Fred H. White for some additional Stafford looms.

V. B. Lindsay has resigned as master mechanic at the Rhodhiss Mfg. Co., and the E. A. Smith Mfg. Co., Rhodhiss, N. C., to become master mechanic at the Erlanger Mills, Lexington, N. C.

Wanted For Robbing Post Office.

Jim Brown, a young man about 23 years of age, was arrested last week by Policeman Robt. O'Shields, assisted by the clerks in the Union (S. C.) Cotton Mill store.

The young man was arrested upon the charge of robbing a postoffice in North Carolina and it is understood that the warrant for his arrest was issued three years ago. It is also said that the reward offered for his arrest is \$1,000.

Mill Carpenter Kills Negro.

Gaston Melton, who is employed as an outside carpenter at the Armstrong Mill, Gastonia, N. C., last Sunday shot and killed Alex Sutton, a young negro man. Five shots were fired, three taking effect, the negro dying in fifteen minutes. It is said that Melton had been drinking, and shot Sutton without the least provocation. Immediately after the shooting, Melton tried to escape, but was arrested about two miles from the scene of the affair.

Mrs. R. K. McCuen Dead.

R. K. McCuen, superintendent of the Panola Mills, Greenwood, S. C., has the sympathy of his many friends, in the sudden death of his wife which occurred at Greenwood last week. Mrs. McCuen was before her marriage Miss Essie Woodson, of Anderson, S. C., and is survived by four children. She was buried at Silver Brook cemetery at Anderson.

Meets Death Under Train.

Miss Anna Cochran, of Atco, Ga., was run over and instantly killed by a freight train last week. The young woman was forced to quit work in a cotton mill about two months ago, her mind showing signs of weakness. It was feared she would kill herself, but whether her death was accidental or not is not known. She left her home during the night and was killed a short time afterward.

Hester's Statement of Weights.

New Orleans, Oct. 9.—Secretary Hester of the New Orleans Cotton

Exchange today issued a statement of the weight of 1,276,158 bales of cotton handled at outports, across the Mississippi, Ohio and Potomac rivers overland to American manufacturers outside of the cotton belt during September, showing an average a bale of 528 75-100 against 538 65-100 pounds for the same period last year.

Mills Make Exhibits.

A new feature of the fair at LaFayette, Ga., this year was the exhibit of products manufactured in the county, these exhibits being placed in the show windows of the stores on the west side of the square. Attractive exhibits were shown by the Richmond Hosiery Mill, of Rossville, manufacturer of the Arrowhead Brand of Hosiery; the Peerless Woolen Mills, of Rossville, manufacturers of cassimeres; the Union Cotton Mills, the LaFayette Cotton Mills and the Walker County Hosiery Mills.

Mill Held Liable.

If a cotton mill employs a child under the legal age limit of Georgia, and this child is injured in the mill while at work the mill is negligent per se, and any plea of contributory negligence arising from the child will not stand in law.

So the supreme court of Georgia so held in deciding a case last week, where a child had his hands mashed, while at work in the mill, and his father sued and recovered \$2,000. The supreme court upheld this. The mill owners admitted that they knew the child was only 11 years old, but employed him on earnest solicitation of the father. This fact formed no excuse.

Ready-Made Clothing in Norway.

The largest part of the demand in Norway for men's and boys' ready-made clothing is supplied by Norwegian manufacturers, the balance by German manufacturers.

Raincoats and sporting clothes of English manufacturer are also sold, but in small quantities. American manufacturers seem to have made no effort to introduce their clothes, though an excellent opportunity is open to them.

German clothing is bought from Hamburg dealers, who have resident agents in Christiana, and traveling salesmen who come here for orders every spring and autumn and work in conjunction with the resident agents. The latter drum up trade during the year and send in such supplementary orders as the business of retailers during the season has warranted. Norwegian clothing is sold by the manufacturers who also employ traveling salesmen to cover all parts of Norway.

There are several large clothing factories in Christiana and others at Molde and Aalesund. Besides these sources of supply retailers frequently manufacture, on their own premises, much of the ready-made clothing they sell. Norwegian clothing is usually made from English cloth, though small quantities of Norwegian fabrics are also used. The cloth is obtained from wholesale houses, which, in turn, buy from English manufacturers, or their resident agents here, and from Norwegian textile manufacturers.—Consular Reports.

Egyptian Cotton Culture in the Southwest.

(Continued from Page 8.)

purchase than in operation, and much of the work was done at a disadvantage. From the data obtained it appears that the ginning and baling cost last year was from \$6 to \$10 per bale. The roller gin used for the Egyptian cotton was the same as the one generally used in the Sea Island district of South Carolina and Georgia. The turnout averaged about one bale per day from each gin, though under favorable conditions it was possible to gin 1 1-2 bales with each machine. The cost of producing an acre of

Egyptian cotton, estimating a yield of 1,800 pounds of seed cotton per acre, may be summarized as follows: Seed, tillage, and irrigation, \$15; picking, \$36; ginning and baling, \$10; making a total cost of \$61 per acre, exclusive of interest on land investment. It should be kept in mind that these figures are merely approximations. The actual costs will be found to vary between wide limits, both above and below these figures.

Conclusions Drawn From the Season's Work.

The result of the season's work on Egyptian cotton in the Southwest appears to warrant a material increase in the acreage devoted to that crop. It would appear that farmers, particularly in the Salt River Valley, will be justified in a further trial of the crop and on a much larger scale. The prices paid for the crop were comparable with those paid for imported Egyptian cotton during the same period of sale. It has been demonstrated by repeated experiments that Egyptian cotton of excellent uniformity and good length and strength of staple can be produced on the irrigated lands of southwestern Arizona and southeastern California. The production of Egyptian cotton in larger quantities should result in attracting the attention of users of that staple to this new producing region and consequently lead to a more advantageous marketing of the crop.

The crop is one which fits admirably into the best rotation system for these Southwestern irrigated lands. When cotton is alternated with alfalfa the results are beneficial to both crops and to the productivity of the soil.

For the best results in maintaining a high quality of Egyptian cotton on these irrigated lands, it will be necessary to maintain a supply of pure and carefully selected seed. The variety which has been used by farmers during the past season is the result of several years of selecting and testing. The experiments which resulted in the production of this variety are being continued, and other and better varieties may reasonably be expected in the future.

Bad Weaving.

The following conversation was heard between two weavers of different mills:

John.—The weaving just runs so bad at our mill this hot weather that I think I will quit.

Will.—You ought to come over to our mill if you want to see bad running work. Every weaver has a bucket of cold water to dip the reed hooks in to keep them from getting red hot.

They Were Speedy.

Mrs. Todd went into a store to buy some spring gingham.

"Are there colors fast?" she asked the clerk.

"Yes, indeed," he replied earnestly; "you ought to see them when once they start to run."

THE FELTON COMBER DUSTER



A two-row brush of good, lively stock. Wire drawn construction. Not affected by Oil or Water. Will stand a lot of abuse.

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UNEXCELLED as a softening agent in the finishing of Cotton Fabric. Used extensively both by makers of colored goods and bleachers in finish or white fabrics. Any degree of "softness" may be obtained by the proper use of this article. A neutral preparation. Write for recipe for finishing.

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Want Department

Want Advertisements.

If you are needing men for any position or have second hand machinery, etc., to sell, the want columns of the Southern Textile Bulletin afford a good medium for advertising the fact.

Advertisements placed with us reach all the mills.

Employment Bureau.

The Employment Bureau is a feature of the Southern Textile Bulletin and we have better facilities for placing men in Southern mills than any other journal.

The cost of joining our employment bureau is only \$1.00 and there is no other cost unless a position is secured, in which case a reasonable fee is charged.

We do not guarantee to place every man who joins our employment bureau, but we do give them the best service of any employment bureau connected with the Southern textile industry.

Weavers Wanted.

Want ten good weavers. Good running work. Good wages. New mill. Good schools and churches. Pleasant place to live. Write at once to

John Searcy,
Overseer of Weaving,
Postex Cotton Mills,
Post, Texas.

Warper Tender Wanted.

Job now open for first class warp yarns from 10s to 16s single warps, steady employment six warper on denn warper. On days per week. Pays \$1.50 per day. Address No. 1033, care Southern Textile Bulletin.

WANT position as overseer of spinning in medium size mill or second hand in large mill. Now employed as second hand in first-class mill and can furnish good references. Address No. 469.

WANT position as superintendent. Especially experienced on combed yarns, both coarse and fine. Have had long experience in first-class mills. Satisfactory references. Address No. 470.

WISH to correspond with managers of either white or colored mills that are contemplating a change of superintendents. Can give satisfactory references as to ability and character. Now employed as superintendent. Address No. 471.

WANT position as superintendent. Have had long experience on coarse work including blanket manufacturing. Now employed. Good references. Address No. 472.

WANT position as superintendent. Now employed and giving satisfaction, but desire larger mill. Can furnish best of references. Address No. 473.

WANT position as superintendent, assistant or overseer of weaving by a Northern man. 40 years of age. Married, moral and strictly temperate. 28 years experience on nearly all grades of cotton goods—plain or fancies, white or colored. Good spinner. Expert weaver, and textile graduate. 3 years in present position. Salary no object the first year. Three workers in family. Best of references. Address No. 474.

WANT position as superintendent or overseer of weaving. 14 years' experience on check and plain work on Crompton and Knowles and Draper looms. Good references. Address No. 475.

WANT position as designer or overseer of weaving or would accept second hand job in good mill with chance of promotion. Good references. Address No. 476.

WANT position as superintendent. Have had long experience on both hosiery and hard yarns. Married. Sober. Reliable. Can furnish good references. Address No. 477.

WANT position as superintendent or overseer of weaving. Have had long experience and am now employed, but prefer healthier location. Can furnish satisfactory references. Address No. 478.

WANT position as overseer of carding. 15 years as second hand and assistant overseer. Married. Strictly sober and can furnish references as to character and ability. Address No. 479.

WANT position as carder, spinner or superintendent by a practical mill man of 20 years' experience as overseer and superintendent. Can change on short notice. Good references. Address No. 480.

WANT position as overseer of spinning or as superintendent of small mill. 10 years experience as overseer. Married. Age 30. Strictly temperate. Can give good references. Address No. 481.

WANT position as superintendent or carder in large mill at not less than \$4.00. Have had long experience and can furnish first-class references. Address No. 482.

WANT position as overseer of weaving. Have had 15 years' experience in large mill and can give best of references. Sober. Good manager of help. Address No. 483 mill. Good references. Address

WANT position as overseer of carding or combing. Especially experienced on combers. Would accept second hand position in large No. 484.

WANT position as superintendent of small mill. Am practical mill man, experienced in carding, spinning, warping, twisting and winding. Am a hustler for production. Best of references. Address No. 485.

WANT position as overseer of carding. Would accept position as second hand in large room. Have had good experience in first class mills and can furnish good references. Address No. 486.

WANT position as overseer of weaving. Have had experience on many lines of goods and can give satisfaction. Can get production. Good references. Address No. 487.

WANT position as overseer of weaving. Have had long experience and fancy weaving and am now employed. Can furnish satisfactory references. Address No. 488.

WANT position as overseer of carding. Have had long experience and can furnish satisfactory references. Experienced on both coarse and fine work. Address No. 489.

WANT position as overseer of carding. Have run large rooms in a first-class mill and given satisfaction. Can furnish best of references. Address No. 490.

WANT position as overseer of carding in small mill or second hand in large mill. Now employed, but prefer to change. Can furnish good references. Address No. 491.

WANT position as superintendent. Now employed and giving satisfaction but want larger mill. Have had wide experience and can furnish good references. Address No. 492.

or overseer of weaving at not less than \$5.00 per day. Long experience on fancies, dobby and jacquard goods. 13 years with present employer. Good habits and satisfactory references. Address No. 493.

WANT position as overseer of cloth room. Have 14 years experience on exports, domestics, sheetings, drills, fancies and satens. Can furnish necessary references as to ability and character. Address No. 494.

WANT position as superintendent. Now employed and giving satisfaction but want larger job. Good references. Address No. 495.

WANT position as overseer of spinning. Experienced on both fine and coarse numbers and can handle large room. Good experience

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and fine references. Address No. 496.

WANT position as superintendent of small mill or overseer of carding. Long experience as carder. Age 34. Married. Strictly sober and attend to business. Good references. Address No. 497.

WANTED position by a married man, 33 years old, as overseer of carding in some good mill in N. C. Am now employed, but want better job. Have had four years' experience as overseer. 19 years in mill. Can furnish good references from past and present employers. Address No. 498.

WANT position as overseer weaving. Have had ten years' experience as overseer. Have run some big jobs. Nothing less than \$2.50 per day considered. Good references. Address No. 499.

WANT position as superintendent. Have had long experience, especially on fine combed yarns. Can furnish best of references and can give satisfaction. Address No. 500.

WANT position as superintendent. Have long experience both as overseer of spinning and as superintendent. Can furnish references from former employers. Prefer weaving mill. Address No. 501.

WANT position as master mechanic. 23 years experience. Strictly sober. Good references from present and past employers. Have family of spinners and doffers. Have seldom changed positions. Address No. 502.

WANT position as superintendent of yarn mill or overseer of spinning in large mill. Age 23. Married. Strictly sober with no bad habits. Can furnish best of references as to ability and character. Address No. 503.

WANT position as superintendent or overseer of spinning. Now employed in large mill and giving satisfaction but prefer to change. Good references. Address No. 504.

WANT position as overseer of weaving. Long experience. 11 years on last job. Age 35. Can furnish good references both as to character and ability. Address No. 505.

(Continued on next page)

(Continued from last page)

WANT position as overseer spinning twisting or winding. Have had long experience and can give good references. Now employed. Address No. 506.

WANT position as superintendent. Have had long experience and can secure production. Good references. Now employed, but want better position. Address No. 508.

WANT position as superintendent of small mill or carder and spinner in a large mill. Have had long experience and given satisfaction. Am a textile graduate. Address No. 509.

MANUFACTURING Chemist, making Softeners, Sizing and Finishing Compounds is open for engagement with a Sizing material concern or will act as Maker for Manufacturing concern. Starch expert and good salesman. Practical sizer on Cottons and Worsteds, English experience. Address No. 510.

JOB WANTED as overseer in large card room or assistant superintendent. Now employed as superintendent of small mill, but would change for larger job. Good references and long experience. Address No. 511.

WANT position as superintendent of medium sized mill or overseer of spinning in large mill. Have had long practical experience and can furnish excellent references. Address No. 512.

WANT position as overseer carding at not less than \$3.00 per day. Have had 15 years experience in card room. 4 years as overseer. 29 years old. Married. Can give good references. Address No. 513.

WANT position as carder or spinner or superintendent. Would accept job at \$3.00 per day. Can take job at once. Good references and long experience. Address No. 514.

WANT position as overseer carding with a first-class mill at \$3.50 or \$4.00 per day. Long experience. Can give good references. Address No. 515.

WANT position as carder or spinner or both by a young married man. Strictly sober and good manager of help. Best of references by past employers. Production guaranteed or know the reason why. Address No. 516.

WANT position as superintendent. Have had long experience and am entirely competent. Can furnish satisfactory references and will give satisfaction. Address No. 517.

WANT position as superintendent. Have had long experience and given entire satisfaction. Reason for changing is for better salary.

45 years old. Married. Member of church, strictly sober. My experience has been from the ground up on both white and colored work. Address No. 518.

WANT position as overseer carding. 24 years experience in carding. Married. Sober. Good references. Can change on short notice. Address No. 519.

WANT position as superintendent or overseer carding or carder and spinner. Good references both as to character and ability. Address No. 520.

WANT position as overseer carding at not less than \$3.00 per day. Can give good references and can change on week's notice. Address No. 521.

WANT position as superintendent of spinning mill by practical man with 22 years experience in spinning. Am at present spinner in 50,000 spindle plant. Have been with present employers for eight years. Address No. 522.

WANT position as superintendent at not less than \$1,500. Now employed and giving satisfaction, but prefer a more modern mill. Can furnish the best of references. Address No. 523.

WANT position as overseer of carding at not less than \$2.50 per day. Have had long experience and can furnish best of references. Address No. 524.

WANT position as overseer weaving. I am an overseer of long experience on different classes of goods, both plain and fancies. Can dress No. 525.

WANT position as carder or spinner, or both, or superintendent of small mill. Have had 15 years' experience as practical mill man. Address No. 526.

WANT position as overseer of carding or carding and spinning in small mill. S. C. or N. C. preferred. 15 years experience. Age 44. Now employed. Would accept \$3 per day. Address No. 527.

WANT position as master mechanic. Have had long experience. Now employed and giving satisfaction but want larger job. Address No. 528.

WANT position as overseer of weaving. 23 years experience. Good references. Now employed. Have run large room. Age 45. Prefer room with Draper looms. Address No. 529.

WANT position as overseer of spinning or winding at not less than \$2.50 per day. 17 years experience. Have also taken textile course. Can furnish good references. Address No. 530.

WANT position as superintendent of yarn mill or carder and spinner. Have had long experience

and can furnish good references. Would like to correspond with mill needing first-class man. Address No. 531.

WANT position as overseer of carding at not less than \$3.00. Have held present job 2 years and am giving satisfaction, but prefer to change. Good references from present and former employers. Address No. 532.

WANT position as overseer of dyeing. Have had 23 years' experience on warp and raw stock dyeing. 4 years' experience sizing warps. Have three hands besides myself. Address No. 533.

WANT position as superintendent of 5,000 or 10,000-spindle yarn mill or carder and spinner in large mill. Can furnish best of references. Age 35. Have been with present mill 6 years. Address No. 534.

WANT position as carder or spinner, or both, in a small mill. Have 10 years experience as overseer of carding and spinning. Married. Strictly sober. Now employed. Good references. Address No. 535.

WANT position as overseer of spinning, spooling, warping and twisting. Have 15 years experience. Middle aged. Married. Can furnish best of references. Address No. 536.

WANT position as overseer of carding and spinning. 4 years experience in card room. 13 years as overseer spinning. Good reason for wanting to change. Good references. Address 537.

WANT position as superintendent. Have had many years experience and can furnish first-class references from former employers. Sober, reliable and good manager of help. Address No. 538.

WANT position as carder or spinner or both. Am practical mill man of long experience and can furnish as reference present and former employers. Address No. 539.

WANT position as master mechanic. Have had wide experience with cotton mill plants and general repair work. Have first class engineer license. Am strictly sober and attend to business. Address No. 540.

WANT position as overseer of weaving. Have had long experience on both white and colored work and can furnish first-class references. Address No. 542.

WANT position as overseer of spinning or weaving at not less than \$3.00 per day. Can furnish best of references for either place. Prefer North or South Carolina. Address No. 543.

WANT position as overseer of carding. 31 years old. Married. Good

Chance for Knitting Mill Man

In an East Tennessee town local capital has been subscribed for a knitting mill. The parties behind the enterprise want a capable manager and superintendent for the plant who will invest some money in stock.

There is a good supply of available labor, women and girls, many of whom are already trained.

If interested write.

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habits and a hustler for production. Only reason for wanting to change is larger job. Can give good references. Address No. 544.

WANT position as overseer of weaving. 14 years' experience as fixer and overseer. Age 32. Strictly sober. I. C. S. graduate. Fine references. Address No. 545.

WANT position as superintendent in small mill or carder in large mill. Can give A 1 references. Age 39. 25 years mill experience. Held last job for six years. Address No. 546.

WANT position as overseer of carding and spinning. 4 years experience in card room. 13 years experience as overseer of spinning. Good reason for wanting to change. Address No. 537.

WANT position as overseer of spinning. Have had long experience on both coarse and fine work. Can furnish satisfactory references. Address No. 549.

WANT position as overseer of spinning in large mill or superintendent of small mill. Have had long experience and can furnish good references. Address No. 541.

Boy is Badly Hurt.

Hubert Walters, age 15 years, was badly injured at the Riverside Mills, Anderson, S. C., Monday afternoon in a fall down the steps. He suffered a fractured skull and broken arm and was otherwise badly bruised and lacerated. He was taken to the hospital, where his injuries were looked after, and now is doing fairly well.

The lad, it seems, was playing on the steps at the mill, and jumped to catch a pipe. He missed his hold and fell to the bottom of the stairway, some little distance, his injury resulting.

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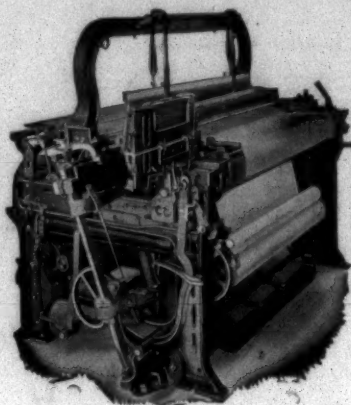
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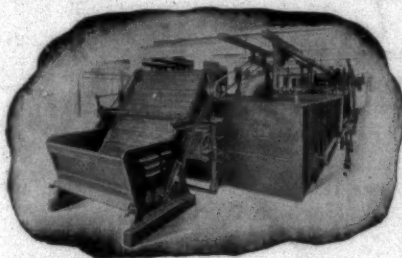
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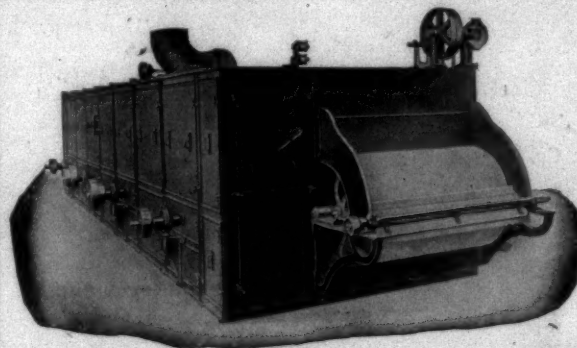


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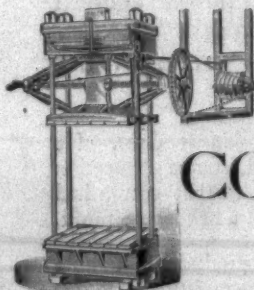
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